

City of Sault Ste. Marie 2023 December Board of Review

A meeting will be held on
Tuesday, December 12th, 2023 at 12:00 PM at the
City of Sault Ste Marie, City Hall
3rd Floor Commission Chamber
225 E. Portage, Sault Ste. Marie, MI 49783

As provided under MCL (211.53b) as amended by (PA) 24 of 2010. Except as otherwise provided in subsection (6) and section 27a(4), a correction of a qualified error may be made for the current year on the immediately preceding year only.

An owner of property that is a "qualified agricultural" property on May 1st may appeal to the December Board of Review for the current year and the 3 immediately preceding years *if the exemption was not on the tax roll.* (211.7cc(14) and 211.7ee(6))

Beginning on July 11th, 2022 – effective immediately per Public Act 141 of 2022 – the Board of Review no longer has the authority to grant the Principal Residence Exemption (PRE). Late-filed PREs (Form 2368) and supporting documentation must be filed with the local tax collecting unit, for the current calendar year and/or the immediately preceding three calendar years.

PA 74 of 1995 authorizes the December Board of Review to hear appeals for *poverty exemptions*, but not poverty exemptions denied by the March Board of Review. Applies for the current year only (211.7u)

PA 23 of 2005 grant the December Board of Review the authority to correct taxable value of property which was previously uncapped if the assessor later determines that there had not been a transfer of ownership. This authority applies to the current year and the 3 immediately preceding years.

As provided under MCL (211.7b) as amended by (PA) 161 of 2013. Eligible disabled veterans will be able to apply for a 2023 exemption at the December 2023 Board of Review. An exemption will cancel the July and December 2023 taxes but will not cancel any taxes levied before 2023.

Tina Fuller
Assessor, City of Sault Ste. Marie

*City of Sault Ste. Marie will provide necessary reasonable auxiliary aids
and services to individuals with disabilities at the meeting
upon four (4) business days' notice to the City of Sault Ste. Marie*

CITY OF SAULT STE MARIE

225 E. PORTAGE AVE
SAULT STE MARIE, MI 49783

2023 DECEMBER BOARD OF REVIEW 12/12/2023

CITY HALL COMMISSION CHAMBERS

MINUTES

CALL TO ORDER

11:53 pm by HUNGERFORD

ROLL CALL

John Sawruk-	EXCUSED ABSENCE
Josh Billington-	EXCUSED ABSENCE
Robyn Hungerford-	PRESENT
Joseph Cochran-	PRESENT
Chad Stevens-	PRESENT
Jessica Mowrey	PRESENT
Tina Fuller	PRESENT

The City of Sault Ste Marie and the Assessor thanked Robyn Hungerford, Josh Billington, and John Sawruk for their years of service to the City of Sault Ste Marie and the Tax Board of Review. Three new Tax Board of Review Members will be appointed by the City Commission in January 2024.

The assessor discussed the tentative dates and times for the 2024 March Board of Review Meetings.

ORGANIZATIONAL MEETING | 5th – Tuesday, 2024 | 3pm
PROTEST HEARING March | 11th - Monday, 2024 | 10am – 5pm
PROTEST HEARING March | 12th - Tuesday, 2024 | 4pm – 9pm
WORK SESSION IF NEEDED | March 13th – Wednesday, 2024 | 10am -?

PUBLIC COMMENT

NONE

2022 CLERICAL ERRORS AND MUTUAL MISTAKES IN FACT
(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME		REQUEST CHANGE FROM	REQUEST CHANGE TO	MOTION/ REASON	MOTION/ SUPPORT
051-065-012-00	John Graham D (Estate)	AV	106,800	106,800	Grant/Apply Qualified Agricultural Exemption for 2022	MOTION BY: HUNGERFORD
		TV	79,038	79,038		SUPPORT: STEVENS Vote ALL AYES MOTION CARRIED

2023 CLERICAL ERRORS AND MUTUAL MISTAKES IN FACT
(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME		REQUEST CHANGE FROM	REQUEST CHANGE TO	MOTION/ REASON	MOTION/ SUPPORT
051-065-012-00	John Graham D (Estate)	AV	108,700	108,700	Grant/Apply Qualified Agricultural Exemption for 2023	MOTION BY: HUNGERFORD
		TV	82,989	82,989		SUPPORT: STEVENS Vote ALL AYES MOTION CARRIED
051-217-013-00	Ryan Seper C	AV	0	50,700	Remove poverty exemption / prorate partial year taxes as calculated	MOTION BY: HUNGERFORD
		TV	0	41,023		SUPPORT: COCHRAN Vote ALL AYES MOTION CARRIED

2023 DISABLED VETERAN EXEMPTION
(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME		REQUEST CHANGE FROM	REQUEST CHANGE TO	MOTION/ REASON	MOTION/ SUPPORT
051-148-378-00	Christopher Carr	AV	45,400	0	Grant Qualified Veterans Exemption	MOTION BY: COCHRAN
		TV	32,065	0		SUPPORT: STEVENS Vote ALL AYES MOTION CARRIED

051-674-002-50	Lawrence Bumstead	AV	40,900	0	Grant Qualified Veterans Exemption	MOTION BY: STEVENS
		TV	31,686	0		SUPPORT: HUNGERFORD Vote ALL AYES MOTION CARRIED
051-544-012-00	Jason M. Venema	AV	43,800	0	Grant Qualified Veterans Exemption / Adjusted to reflect partial year exemption as calculated	MOTION BY: COCHRAN
		TV	38,439	0		SUPPORT: STEVENS Vote ALL AYES MOTION CARRIED
051-438-004-00	Robert Linn	AV	45,000	0	Grant Qualified Veterans Exemption	MOTION BY: STEVENS
		TV	38,997	0		SUPPORT: COCHRAN Vote ALL AYES MOTION CARRIED
051-405-001-00	Allen Howard	AV	32,200	0	Grant Qualified Veterans Exemption / Adjusted to reflect partial year exemption as calculated	MOTION BY: COCHRAN
		TV	23,753	0		SUPPORT: HUNGERFORD Vote ALL AYES MOTION CARRIED
051-382-008-00	Robert E. De Wildt	AV	88,700	0	Grant Qualified Veterans Exemption	MOTION BY: STEVENS
		TV	66,648	0		SUPPORT: HUNGERFORD Vote ALL AYES MOTION CARRIED
051-225-004-00	William Steinke	AV	105,000	0	Grant Qualified Veterans Exemption / Adjusted to reflect partial year exemption as calculated	MOTION BY: COCHRAN
		TV	90,544	0		SUPPORT: STEVENS Vote ALL AYES MOTION CARRIED

PUBLIC COMMENT

NONE

CLOSE THE MEETING


Motion to adjourn the meeting at 12:00pm by HUNGERFORD.

Support: STEVENS

Vote: ALL AYES

MOTION CARRIED

Respectfully Submitted by,

A handwritten signature in cursive script, appearing to read "Tina Fuller", is written over a horizontal line.

Tina Fuller

Assessor, City of Sault Ste. Marie

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR-23-1

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.7e for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name GRAHAM JOHN D (ESTATE)			
Owner Street Address 2120 W 3 MILE RD		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-065-012-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 2120 W 3 MILE RD		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	106,800	106,800	0
Taxable Value	12/12/2023	79,038	79,038	0
P.R.E.		0.00 %	100.00 %	100.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):


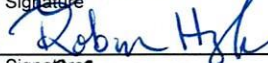

- ☐ Poverty Exemption ☒ Qualified Agricultural Exemption ☐ Disabled Veterans Exemption
☐ Qualified Forest Exemption ☐ Eligible Development Property Exemption ☐ Qualified Error _____

Explanation: MCL 211.7ee - Qualified Ag denial error
REASON: QUALIFIED AGRICULTURAL EXEMPTION REQUEST

MOTION TO GRANT THE AG EXEMPTION FOR 2022 BY LINDSEY BORD

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: **DBOR-23-2**

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.7ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

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Parcel Number 17-051-065-012-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 2120 W 3 MILE RD		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	108,700	108,700	0
Taxable Value	12/12/2023	82,989	82,989	0
P.R.E.		0.00 %	100.00 %	100.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

☐ Poverty Exemption

☒ Qualified Agricultural Exemption

☐ Disabled Veterans Exemption

☐ Qualified Forest Exemption

☐ Eligible Development Property Exemption

☐ Qualified Error _____


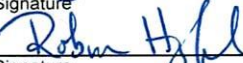

Explanation: **MCL 211.7ee - Qualified Ag denial error**

REASON: QUALIFIED AGRICULTURAL EXEMPTION REQUEST

MOTION TO GRANT THE AGR EXEMPTION FOR 2023 BY HUNGERFORD

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

July/December Board of Review Affidavit

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Petition/Docket #: DBOR-23-3

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name SEPER RYAN C			
Owner Street Address 370 DAWSON ST		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-217-013-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 416 DAWSON ST		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	0	50,700	50,700
Taxable Value	12/12/2023	0	41,023	41,023
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):



<input checked="" type="checkbox"/> Poverty Exemption REMOVAL	<input type="checkbox"/> Qualified Agricultural Exemption	<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.53b(6)f - TAXABLE STATUS CORRECTION

REASON- PROPERTY OWNER FILED FOR A HARDSHIP EXEMPTION IN 2022 AND WAS GRANTED THE EXEMPTION FOR 3 YRS. PROPERTY WAS SOLD ON 7-26-2023. PROPERTY OWNER DID NOT TIMELY FILE A WITHDRAWAL

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-217-013-00

Petition No. DBOR-23-3

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

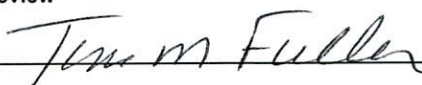
SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	41,023
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	41,023
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 0) X 1.050 + 41,023		
	= 41,023 By B of R		
2023 Capped Value	= 41,023		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value =		0	50,700
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= 50,700 X 1.000		
	= 50,700 By B of R		
2023 Tentative SEV	= 50,700		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 41,023

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
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Veteran Exemption Proration of Taxes

The Assessor is directed to obtain a closing statement to determine if the qualified veteran/ unremarried spouse paid taxes as part of the closing and will forward proration as determined to treasurer for a refund if

1. Refer to the most recent tax bills for summer and winter or municipal and county tax records to determine the total property tax due for the entire year. The Tax year would be December 31, of the Prior year to January 1 the following year if the property was a new purchase by a Qualified Veteran. Contact the assessing office to obtain the calculated taxable value of the property as if the property had not been exempt, then calculate the total billing for the entire year using the total millage rate shown on the most recent tax bills.

2. Divide the total bill by 365, which is the customary measure of a year for the purposes of real estate transactions. This figure is the amount of property tax due for each day of the year. For example, a \$12,600 tax bill divided by 365 days equals a daily tax amount of \$34.52

3. Count the number of full months from December 31 through and including the day before closing. Multiply that figure by 30, which is the customary measure of a month for the purposes of real estate transactions. For example, there are 9 full months if a closing is scheduled for October 15: January thru September. Nine months multiplied by 30 days equals 270 days.

4. Count the number of days in the partial month in which closing/ recission of the exemption is to occur, but don't include the closing/ recission date. In the October 15 example, there are 14 days. Add this number to the number of days in the full months. Using this example, the total is 284.

If the Veteran/ unremarried spouse sells an exempt property/ transfers property to non-qualified individual the assessor must file with the STC a L-4154 as omitted property and determine a tax proration as follows:

5. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68 This is the amount of prorated tax the veteran **would have owed** if the property was not exempt at closing.

6. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

7. Subtract from 30 the number of days the "Veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "buyer/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "buyer/ non-qualified individual" will own the home for 16 days in October.

8. Add the total number of days the "buyer/ non-qualified individual" will own the home during the year. The sum for this example is 76 days. Multiply that figure by the daily tax amount to determine the "buyer/ non-qualified individual" tax proration. In this example, the buyer owes \$2,623.52.

If the Veteran/ unremarried spouse buys a new property from a non-qualified individual the assessor must determine a tax proration as follows and submit the calculation to the treasurer for billing:

9. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68. This is the amount of prorated tax the "seller/ non-qualified individual" would have owed if the property would have remain non- exempt.

10. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

11. Subtract from 30 the number of days the "veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "seller/ non qualified individual" will own the home during closing month. Using the Oct. 15 example, the "seller/ non-qualified individual" will own the home for 16 days in October.

12. Add the total number of days the "seller/ non-qualified individual" will own the home during the year. The sum for this example is 286 days. Multiply that figure by the daily tax amount to determine the "seller/ non-qualified individual" tax proration. In this example, the seller owes \$9,872.72.

The Assessing Office will also require a copy of the closing agreement showing amount of taxes prorated and paid by the Grantor/ Grantee

PARCEL # 051-217-013-00 | Troy B Vann Estate | 416 Dawson St

Calculation: Veteran/ unremarried spouse sell an exempt property/ transfers or sells property to Non-qualified individual/ Veteran Deceased

Contact assessing office for the taxable value of the exempt property in order to calculate taxes due

Taxable value		Total Pre- Millage Rate/ 1000 (use current rate)		Total Year Tax Due		Days in Year		Rate Per Day		Number of Days Non-qualified Individual Owned Property		Taxes Owed by Non-qualified Individual
41,023	times	0.0442955	equals	1817.13	divided by	365	equals	4.98	times	242	equals	\$ 1,204.78

** based on 2023 rates

Taxable Value Calculations for 17-051-217-013-00

Owner: TROY B VANN
416 DAWSON ST
Sault Ste Marie MI 49783

Year	Assessed	CPI/ Factor	Taxable
2013	48,800	1.024	48,800
2014	45,500	1.016	45,500
2015	38,300	1.016	38,300
2016	37,800	1.003	37,800
2017	39,300	1.009	38,140
2018	38,700	1.021	38,700
2019	36,800	1.024	36,800
2020	37,300	1.019	37,300
2021	39,300	1.014	37,822
2022	42,200	1.033	39,070
2023	50,700	1.050	41,023

LF
CF 2023-119



STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
CERTIFICATE OF DEATH

STATE FILE NUMBER
032058

1. DECEDENT'S NAME (First, Middle, Last) Troy Benjamin Vann		2. DATE OF BIRTH June 2, 1991		3. SEX Male		4. DATE OF DEATH April 23, 2023			
5. NAME AT BIRTH OR OTHER NAME USED FOR PERSONAL BUSINESS				6a. AGE - Last Birthday (Years) 31		6b. UNDER 1 YEAR MONTHS DAYS		6c. UNDER 1 DAY HOURS MINUTES	
7a. LOCATION OF DEATH 416 Dawson Street 49783				7b. CITY, VILLAGE OR TOWNSHIP OF DEATH Sault Ste Marie				7c. COUNTY OF DEATH Chippewa	
8a. CURRENT RESIDENCE - STATE Michigan		8b. COUNTY Chippewa		8c. LOCALITY Sault Ste Marie		8d. STREET AND NUMBER 416 Dawson Street			
8e. ZIP CODE 49783		9. BIRTH PLACE Fort Worth, Texas		10. SOCIAL SECURITY NUMBER [REDACTED] 1965		11. DECEDENT'S EDUCATION High school graduate			
12. RACE White		13a. ANCESTRY Irish		13b. HISPANIC ORIGIN No		14. EVER IN THE U.S. ARMED FORCES? No			
15. USUAL OCCUPATION Disabled Adult Child		16. KIND OF BUSINESS OR INDUSTRY None		17. MARITAL STATUS Married		18. NAME OF SURVIVING SPOUSE (If wife, give name before first married) Carrie Peters			
19. FATHER'S NAME (First, Middle, Last) John David Vann				20. MOTHER'S NAME BEFORE FIRST MARRIED (First, Middle, Last) Patricia Hollmann					
21a. INFORMANT'S NAME Carrie Vann		21b. RELATIONSHIP TO DECEDENT Wife		21c. MAILING ADDRESS 416 Dawson St, Sault Ste. Marie, Michigan 49783					
22. METHOD OF DISPOSITION Cremation		23a. PLACE OF DISPOSITION EUP Crematory				23b. LOCATION - City or Village, State Pickford, Michigan			
24. SIGNATURE OF MORTUARY SCIENCE LICENSEE Marlee Michalski		25. LICENSE NUMBER 4501007943		26. NAME AND ADDRESS OF FUNERAL FACILITY Clark Hovie Galer Funeral Home and Cremation, 113 Maple St., Sault Ste Marie, Michigan 49783					
27a. CERTIFIER <input type="checkbox"/> Certifying Physician - To the best of my knowledge, death occurred due to the (cause)s and manner stated. <input checked="" type="checkbox"/> Medical Examiner - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner stated. Paula Rechner, MD Signature and Title:		28a. ACTUAL OR PRESUMED TIME OF DEATH 04:27 AM		28b. PRONOUNCED DEAD ON April 23, 2023		28c. TIME PRONOUNCED DEAD 05:14 AM			
27b. DATE SIGNED April 24, 2023		27c. LICENSE NUMBER 077090		29. MEDICAL EXAMINER CONTACTED Yes		30. PLACE OF DEATH Home		31. IF HOSPITAL	
32. MEDICAL EXAMINER'S CASE NUMBER		33. NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER							
34. NAME AND ADDRESS OF CERTIFYING PHYSICIAN Paula Rechner, MD, 319 Court St, Sault Ste Marie, Michigan 49783				35a. REGISTRAR'S SIGNATURE 				35b. DATE FILED April 27, 2023	
36. PART I. ENTER the chain of events - diseases, injuries or complications - that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest or ventricular fibrillation without showing the etiology. Enter only one cause on line. If disease was an underlying or contributing cause of death be sure to record diseases in either Part I or Part II of the cause of death section, as IMMEDIATE CAUSE (Final disease or condition resulting in death) Sequelae of the IF ANY, leading to the listed on line a. Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting LAST a. Myocardial Infarction DUE TO (OR AS A CONSEQUENCE OF) b. Atherosclerotic Cardiovascular Disease DUE TO (OR AS A CONSEQUENCE OF) c. Uncontrolled Hypertension DUE TO (OR AS A CONSEQUENCE OF) d. End Stage Renal Failure PART II. OTHER SIGNIFICANT CONDITIONS contributing to death but not resulting in the underlying cause given in Part I Failed Renal Transplant, Bipolar I, Obstructive Sleep Apnea								Approximate Interval Between Onset and Death Minutes Years Years Years	
37. DID TOBACCO USE CONTRIBUTE TO DEATH? <input type="checkbox"/> Yes <input type="checkbox"/> Probably <input checked="" type="checkbox"/> No <input type="checkbox"/> Unknown				38. IF FEMALE <input type="checkbox"/> Not pregnant within past year <input type="checkbox"/> Pregnant at time of death <input type="checkbox"/> Not pregnant, but pregnant within 42 days of death <input type="checkbox"/> Unknown if pregnant within the past year <input type="checkbox"/> Not pregnant, but pregnant 43 days to 1 year before death					
39. MANNER OF DEATH Natural		40a. WAS AN AUTOPSY PERFORMED? No		40b. WERE AUTOPSY FINDINGS AVAILABLE PRIOR TO COMPLETION OF CAUSE OF DEATH? Not Applicable					
41a. DATE OF INJURY		41b. TIME OF INJURY		41c. DESCRIBE HOW INJURY OCCURRED					
41d. INJURY AT WORK		41e. PLACE OF INJURY		41f. IF TRANSPORTATION INJURY		41g. LOCATION			

SP05346582

VRH05511 (12/12) Authority MCL 333.2882

VOID WITHOUT WATERMARK OR IF ALTERED OR ERASED.

THIS CERTIFICATE OF VITAL RECORD CONTAINS THE FOLLOWING SECURITY FEATURES. THESE SECURITY FEATURES MUST BE PRESENT FOR THIS TO BE A VALID, ACCEPTABLE DOCUMENT:

- Watermark Chainlink design
- Fluorescent security fibers
- Full chemical sensitization

IMPORTANT INFORMATION:

This certificate is a valuable and legal document. Please keep in a safe place.

WARNING:

Obtaining and/or using this document and/or personal identifying information contained on this document with the intent to defraud or commit another unlawful act is prohibited.
(MCL 445.65)

A person shall not willfully and knowingly obtain, possess, use, sell, furnish, or attempt to obtain, possess, use, sell, or furnish to another person, for any purpose of deception, a counterfeited, altered, amended, or mutilated vital record or certified copy thereof.
(MCL 333.2894 (1)(d))

A person shall not make, counterfeit, alter, amend, or mutilate a vital record or report required to be filed under this part with the intent to deceive.
(MCL 333.2894 (2))



LIBER 1392

PAGE 241

Receipt # 4-1576

\$30.00 DEATH CERTIFICATE

For Pick up

Certified Copy Of Record

I hereby certify that this is a true and correct copy of the record on file in the office of the county clerk, Chippewa County, Sault Ste. Marie, Michigan

Catherine C. Maleport
Catherine C. Maleport, Chippewa County Clerk



1. DECEDENT'S NAME (First, Middle, Last) Laura Ellen Vann		2. DATE OF BIRTH January 27, 1958		3. SEX Female		4. DATE OF DEATH September 23, 2019	
5. NAME AT BIRTH OR OTHER NAME USED FOR PERSONAL BUSINESS				6a. AGE- Last Birthday (Years) 61		6b. UNDER 1 YEAR MONTHS DAYS	
						6c. UNDER 1 DAY HOURS MINUTES	
7a. LOCATION OF DEATH McLaren Northern Michigan				7b. CITY/VILLAGE/TOWNSHIP OF DEATH Petoskey		7c. COUNTY OF DEATH Emmet	
8a. CURRENT RESIDENCE - STATE Michigan		8b. COUNTY Chippewa		8c. LOCALITY Sault Ste Marie		8d. STREET AND NUMBER 3001 Marys Drive	
8e. ZIP CODE 49783		9. BIRTH PLACE Sault Ste Marie, Michigan		10. SOCIAL SECURITY NUMBER [REDACTED] 5031		11. DECEDENT'S EDUCATION Doctorate degree	
12. RACE White		13a. ANCESTRY Dutch		13b. HISPANIC ORIGIN No		13c. EVER IN THE U.S. FORCES? No	
15. USUAL OCCUPATION Psychiatrist		16. KIND OF BUSINESS OR INDUSTRY County Health		17. MARITAL STATUS Never married		18. NAME OF SURVIVING SPOUSE (If wife, give name before first married)	
19. FATHER'S NAME (First, Middle, Last) Coman Ray Vann				20. MOTHER'S NAME BEFORE FIRST MARRIED (First, Middle, Last) Mary Ellen Johnstone			
21a. INFORMANT'S NAME George W. Vann		21b. RELATIONSHIP TO DECEDENT Brother		21c. MAILING ADDRESS 1203 West 12th Street, Sault Ste. Marie, Michigan 49783			
22. METHOD OF DISPOSITION Cremation		23a. PLACE OF DISPOSITION Michalski Crematory		23b. LOCATION - City or Village, State Pickford Twp, Michigan			
24. SIGNATURE OF MORTUARY SCIENCE LICENSEE Clint Mulder		25. LICENSE NUMBER 4501007028		26. NAME AND ADDRESS OF FUNERAL FACILITY C.S. Mulder Funeral Home, 4951 S. M-129, Sault Ste Marie, Michigan 49783			
27a. CERTIFIER <input checked="" type="checkbox"/> Certifying Physician - To the best of my knowledge, death occurred due to the (cause(s) and manner stated. <input type="checkbox"/> Medical Examiner - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner stated. Signature and Janean Haggins Dabney, MD		28a. ACTUAL OR PRESUMED TIME OF DEATH 05:45 AM		28b. PRONOUNCED DEAD ON September 23, 2019		28c. TIME PRONOUNCED DEAD 05:45 AM	
27b. DATE SIGNED September 24, 2019		27c. LICENSE NUMBER 4301060180		29. MEDICAL EXAMINER CONTACTED No		30. PLACE OF DEATH Hospital	
31. IF HOSPITAL Inpatient		32. MEDICAL EXAMINER'S CASE NUMBER		33. NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER			
34. NAME AND ADDRESS OF CERTIFYING PHYSICIAN Janean Haggins Dabney, MD, 416 Connable Ave., Petoskey, Michigan 49770				35a. REGISTRAR'S SIGNATURE <i>Jackie M. Bunker</i>			
				35b. DATE FILED September 24, 2019			
36. PART I. ENTER the chain of events - disease, injuries or complications - that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest or ventricular fibrillation without showing the etiology. Enter only one cause on line. If diabetic was an underlying or contributing cause of death be sure to record diabetes in either Part I or Part II of the cause of a. Sepsis DUE TO (OR AS A CONSEQUENCE OF) b. D.I.C. DUE TO (OR AS A CONSEQUENCE OF) c. Gastrointestinal Bleed DUE TO (OR AS A CONSEQUENCE OF) d. IMMEDIATE CAUSE (Final disease or condition resulting in death) Sequently list IF ANY, leading to the listed on line a. Enter the UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST							Approximate Interval Between Onset and Death days days days
PART II. OTHER SIGNIFICANT CONDITIONS contributing to death but not resulting in the underlying cause given in Part I							37. DID TOBACCO USE CONTRIBUTE TO DEATH? <input type="checkbox"/> Yes <input type="checkbox"/> Probably <input type="checkbox"/> No <input checked="" type="checkbox"/> Unknown
38. IF FEMALE <input checked="" type="checkbox"/> Not pregnant within past year <input type="checkbox"/> Pregnant at time of death <input type="checkbox"/> Not pregnant, but pregnant within 42 days of death <input type="checkbox"/> Unknown if pregnant within the past year <input type="checkbox"/> Not pregnant, but pregnant 43 days to 1 year before death		39. MANNER OF DEATH Natural		40a. WAS AN AUTOPSY PERFORMED? No		40b. WERE AUTOPSY FINDINGS AVAILABLE PRIOR TO COMPLETION OF CAUSE OF DEATH? Not Applicable	
41a. DATE OF INJURY		41b. TIME OF INJURY		41c. DESCRIBE HOW INJURY OCCURRED			
41d. INJURY AT WORK		41e. PLACE OF INJURY		41f. IF TRANSPORTATION INJURY		41g. LOCATION	

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF THE RECORD ON FILE IN THE OFFICE OF THE COUNTY CLERK, EMMET COUNTY, MICHIGAN.

JACKIE M. BUNKER
EMMET COUNTY CHIEF-DEPUTY CLERK



STATE OF MICHIGAN - CHIPPEWA COUNTY
RECORDED
GIGI FERRO - REGISTER OF DEEDS
07/26/2023 2:30:20 PM

1-30

For Township Assessment Use Only



STATE OF MICHIGAN - CHIPPEWA COUNTY
RECORDED
GIGI FERRO - REGISTER OF DEEDS
07/26/2023 2:30:20 PM

LIBER 1392 PAGE 244

Prepared by: Jennifer Obreiter
Obreiter Law, PLLC
PO Box 1837
Sault Ste. Marie, MI 49783



CHIPPEWA COUNTY
JULY 26, 2023
RECEIPT #1576

STATE OF MICHIGAN \$ 90.20-CO
RECEIPT #1576 \$ 615.00-ST
TRANSFER TAX \$ 24554

➔ After recording return to:
Ryan Cyrus Seper
416 Dawson Street
Sault Ste. Marie, MI 49783

Receipt # 4-1576
\$30.00 QUIT CLAIM DEED

QUIT CLAIM DEED


The Grantor, the Estate of Troy Benjamin Vann, conveys to Ryan Cyrus Seper, of 370 Dawson Street, Sault Ste. Marie, Michigan, Grantee, the following described premises situated in the City of Sault Sainte Marie, County of Chippewa, and State of Michigan, to-wit:

R H Carletons Subdivision of PLC 106, 107 & 108 Lot 13. 0.103 acres more or less.
Commonly known as: 416 Dawson Street, Sault Ste. Marie, MI 49783
Parcel Identification No.: 051-217-013-00

together with all improvements, fixtures, easements, and appurtenances associated with the real estate, subject to easements and restrictions or record, if any, and taxes and assessments that constitute a lien, but are not yet due and payable.

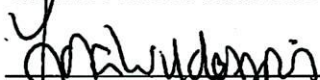
Witnesseth, that the Grantor, for consideration and for the sum of \$82,000 paid by the Grantee, does hereby remise, release and quitclaim to the Grantee forever all the right, title, interest and claim which Grantor has in the parcel.

Dated this 26th Day of July, 2023.


The Estate of Troy Benjamin Vann
by Carrie-Anne Peters, Executor

STATE OF MICHIGAN)
COUNTY OF CHIPPEWA)

On the 26th day of July, 2023, Carrie-Ann Peters, executor of the Estate of Troy Benjamin Vann, appeared before me personally and, being duly sworn, acknowledged signing this Quit Claim Deed as their free act and deed.


Lana Wilderspin, Notary Public
Chippewa County, Michigan

My Commission Expires on 7/18/2025

1-30

Approved, SCAO



STATE OF MICHIGAN - CHIPPEWA COUNTY
RECORDED
GIG FERRO REGISTER OF DEEDS
07/17/2023 2:30:20 PM

JIS CODE: LET -

STATE OF MICHIGAN
PROBATE COURT
COUNTY OF CHIPPEWA

LETTERS OF AUTHORITY FOR
PERSONAL REPRESENTATIVE

FILE NO.

23-28721-DE

Estate of Troy Benjamin Vann

TO:

Name and address

Carrie-Anne Peters

416 Dawson Street
Sault Ste. Marie, MI 49783

Telephone no.

(906) 379-8705

You have been appointed and qualified as personal representative of the estate on 5/15/2023. You are authorized to perform all acts authorized by law unless exceptions are specified below.

☐ Your authority is limited in the following way:

☐ You have no authority over the estate's real estate or ownership interests in a business entity that you identified on your acceptance of appointment.

☐ Other restrictions or limitations are:



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Receipt # 4-1576

\$30.00 PROBATE ORDERS

☐ These letters expire: _____

Date

5/15/23

Date

Munilo Bros

Judge (formal proceedings)/Register (informal proceedings)

Bar no.

SEE NOTICE OF DUTIES ON SECOND PAGE

Jennifer Obreiter

P70850

Attorney name (type or print)

Bar no.

PO Box 1837

Address

Sault Ste. Marie, MI 49783

231-714-4815

City, state, zip

Telephone no.

I certify that I have compared this copy with the original on file and that it is a correct copy of the original, and on this date, these letters are in full force and effect.

5/15/23

Date

Munilo Bros
Deputy register

Do not write below this line - For court use only

FILED 5/15/23
CHIPPEWA COUNTY PROBATE COURT
RECORDED: LIBER 1392 PAGE 242
PROBATE REGISTER/DEPUTY mtb

The following provisions are mandatory reporting duties specified in Michigan law and Michigan court rules and are not the only duties required of you. See MCL 700.3701 through MCL 700.3722 for other duties. Your failure to comply may result in the court suspending your powers and appointing a special fiduciary in your place. It may also result in your removal as fiduciary.

CONTINUED ADMINISTRATION: If the estate is not settled within 1 year after the first personal representative's appointment, you must file with the court and send to each interested person notice that the estate remains under administration, specifying the reasons for the continued administration. You must give this notice within 28 days of the first anniversary of the first personal representative's appointment and all subsequent anniversaries during which the administration remains uncompleted. If such a notice is not received, an interested person may petition the court for a hearing on the necessity for continued administration or for closure of the estate. [MCL 700.3703(4), MCL 700.3951(3), MCR 5.144, MCR 5.307, MCR 5.310]

DUTY TO COMPLETE ADMINISTRATION OF ESTATE: You must complete the administration of the estate and file appropriate closing papers with the court. Failure to do so may result in personal assessment of costs. [MCL 5.310]

CHANGE OF ADDRESS: You are required to inform the court and all interested persons of any change in your address within 7 days of the change.

Additional Duties for Supervised Administration



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PAGE 243

If this is a supervised administration, in addition to the above reporting duties, you are also required to prepare and file with this court the following written reports or information.

INVENTORY: You are required to file with the probate court an inventory of the assets of the estate within 91 days of the date your letters of authority are issued or as ordered by the court. You must send a copy of the inventory to all presumptive distributees and all other interested persons who request it. The inventory must list in reasonable detail all the property owned by the decedent at the time of death. Each listed item must indicate the fair market value at the time of the decedent's death and the type and amount of any encumbrance. Where the decedent's date of death is on or after March 28, 2013, the lien amount will be deducted from the value of the real property for purposes of calculating the inventory fee under MCL 600.871(2). If the value of any item has been obtained through an appraiser, the inventory should include the appraiser's name and address with the item or items appraised by that appraiser. You must also provide the name and address of each financial institution listed on your inventory at the time the inventory is presented to the court. The address for a financial institution shall be either that of the institution's main headquarters or the branch used most frequently by the personal representative. [MCL 700.3706, MCR 5.307, MCR 5.310(E)]

ACCOUNTS: You are required to file with this court once a year, either on the anniversary date that your letters of authority were issued or on another date you choose (you must notify the court of this date) or more often if the court directs, a complete itemized accounting of your administration of the estate. This itemized accounting must show in detail all income and disbursements and the remaining property, together with the form of the property. Subsequent annual and final accountings must be filed within 56 days following the close of the accounting period. When the estate is ready for closing, you are also required to file a final account with a description of property remaining in the estate. All accounts must be served on the required persons at the same time they are filed with the court, along with proof of service.

ESTATE (OR INHERITANCE) TAX INFORMATION: You are required to submit to the court proof that no estate (or inheritance) taxes are due or that the estate (or inheritance) taxes have been paid. **Note:** The estate may be subject to inheritance tax.

Additional Duties for Unsupervised Administration

If this is an unsupervised administration, in addition to the above reporting duties, you are also required to prepare and provide to all interested persons the following written reports or information.

INVENTORY: You are required to prepare an inventory of the assets of the estate within 91 days from the date your letters of authority are issued and to send a copy of the inventory to all presumptive distributees and all other interested persons who request it. The inventory must list in reasonable detail all the property owned by the decedent at the time of death. Each listed item must indicate the fair market value at the time of the decedent's death and the type and amount of any encumbrance. Where the decedent's date of death is on or after March 28, 2013, the lien amount will be deducted from the value of the real property for purposes of calculating the inventory fee under MCL 600.871(2). You are required within 91 days from the date your letters of authority are issued, to submit to the court the information necessary to calculate the probate inventory fee that you must pay to the probate court. You may use the original inventory for this purpose. [MCL 700.3706, MCR 5.307]

ESTATE (OR INHERITANCE) TAX INFORMATION: You may be required to submit to the court proof that no estate (or inheritance) taxes are due or that the estate (or inheritance) taxes have been paid. **Note:** The estate may be subject to inheritance tax.

2022, 2023

Reset Form

Michigan Department of Treasury
2599 (Rev. 05-11)Issued under P.A. 237 of 1994, as amended. Filing
is required if you wish to receive an exemption.**Claim for Farmland (Qualified Agricultural) Exemption
from Some School Operating Taxes****Do you need to file this claim?**

If you answer "YES" to either of these questions, you do NOT need to file this form.

- * Is the property vacant and classified by the assessor as agricultural?

(Note: Vacant property classified as agricultural is automatically exempt
from some school taxes and the changes will be made on your next tax bill.)

- * Have you already filed the
- Principal Residence Exemption Affidavit*
- (Form 2368) for this property?

If you answered "NO" to both of these questions and the property is used primarily for agricultural purposes but is not
classified as agricultural, complete this form and file it with your local township or city by **May 1**.If your property has a residence or other buildings on it, your assessor may ask you to complete this form, even though it is
classified agricultural.**Section 1. File a separate claim for each qualified parcel.**

Name of Owner (first, middle, last)

JOHN D. GRAHAM & CONSTANCE J. GRAHAM LIVING TRUST

Name of Co-Owner (first, middle, last)

Street Address of Property Claimed

2120 W 3 Mile Rd

City and State

SAULT STE MARIE, MI

ZIP Code

49783

Check one:

☐ Township☒ City

Name of Township/City Where Property is Located

SAULT STE MARIE

County of Property

CHIPPEWA

Enter the property tax identification number of the qualified property you are claiming. This number is on your tax bill or your assessment notice. Start at the left and leave
any extra spaces blank. Use a full space for any hyphens (-) in the number.

1 7 0 5 1 0 6 5 0 1 2 0 0

Section 2: Farmland.

- a. If this property is not classified as agricultural, is more than 50% of the acreage devoted to an agricultural use? Yes ☒ No ☐
(Skip this question if your property is classified agricultural.)
- b. Does this property include any residences occupied by a person who is not involved in the agricultural operation? Yes ☐ No ☒
- c. If the property includes a residence, has the occupant filed a *Principal Residence Exemption Affidavit* (Form 2368)
for a different residence? Yes ☒ No ☐
- d. Does this property include any buildings not involved in the agricultural operation? Yes ☒ No ☐

If you answered 'yes' to items 2b, 2c or 2d, part of your property does not qualify. You must enter a
percentage in Section 3.**Section 3: Multi-Purpose Property.**If you answered 'yes' to item 2b, 2c or 2d, give the percentage of the property value that is devoted to agricultural use.
Exclude from this percentage the value of any property that does not qualify (see instructions on back). This information is
necessary for your township or city to adjust your property taxes properly. (See back for computation.)**Certification: This affidavit is invalid unless it is signed.**I certify, under penalty of perjury, that I own (or co-own) the property claimed on this affidavit, that it is qualified agricultural property, and
that all information is true to the best of my knowledge.

Owner's Signature

Jeanne M. McEuligh

Date

11/20/23

Co-owner's Signature

Nancy Rose

Date

11/20/23

Daytime Phone Number

906-632-9024

E-mail Address

pooh048@yahoo.com

INSTRUCTIONS

Overview

In addition to the Principal Residence Exemption from local school operating taxes, the legislature has passed a separate exemption for farmland. Some people may have to file this form in addition to their Principal Residence Exemption Affidavit. Read the instructions carefully to determine if you need to file this form.

Do You Need To File?

If your property is already exempt as a principal residence, you do not need to file this form.

If you own vacant land classified as agricultural, it is automatically exempt and you do not need to file a form to claim your exemption. If you have a residence or other buildings on the property, your assessor may ask you to complete this form to determine if all the property qualifies.

If your property is not classified agricultural, but more than 50 percent of the acreage is devoted to an agricultural use, you must file this form by May 1, to claim your exemption.

Qualifications

Only the owner can claim an exemption. An owner generally is the person who holds the legal title to the property. An owner includes the buyer on a land contract, the holder of a life lease and the grantor of property placed in a revocable trust or qualified personal residence trust (QPRT). An owner may be an individual, or a legal business entity of any type.

For property classified agricultural, qualified agricultural property is:

1. vacant land;
2. all farm-related structures;
Farm-related buildings do not include those used for commercial storage, commercial processing, commercial distribution, commercial marketing, commercial shipping, or any other commercial or industrial use.
3. any residences on the property if they are occupied by a person who is employed in or who is actively involved in the farming operation and who has not filed a *Principal Residence Exemption Affidavit* (Form 2368) for another residence.

Property that is not classified as agricultural still qualifies for this exemption if more than 50 percent of the acreage is devoted to an agricultural use. "Agricultural use" means the production of plants and animals useful to humans, including forages and sod crops; grains, feed crops, and field crops; dairy and dairy products; poultry and poultry products; livestock, including breeding and grazing of cattle, swine, captive cervidae, and similar animals; berries; herbs; flowers; seeds; grasses; nursery stock; fruits; vegetables; maple syrup production; Christmas trees; and other similar uses and activities. Agricultural use includes use in a federal acreage set-aside program or a federal conservation reserve program. Agriculture use does not include the management and harvesting of a woodlot.

Property not classified agricultural that is used for agricultural purposes is subject to the same limitations as property classified agricultural (see 1-3).

Section 1. Identification

File a separate claim for each qualified parcel.

Complete all items for the property that you wish to claim. If the farmland is located in a village, list the township where the farmland is located.

Every township and city identifies parcels of property with a property identification number (PIN) that ranges from 10 to 25 numbers. It usually includes hyphens and sometimes includes letters. This number is on your tax bill and on your property tax assessment notice. Find this number and enter it in the spaces indicated. If you cannot find this number, call your township or city assessor.

**Your property number is vital!
Without it your township or city cannot adjust
your property taxes accurately.**

Section 2. Farmland

Answer each question in section 2 as it relates to the parcel identified by the PIN in section 1.

Item 2a: If you answer "no," your property does not qualify and you do not need to file this form.

Items 2b - 2d: If you answer "yes" to any of these questions, you must enter a percentage in section 3.

Section 3. Multi-purpose Property

You may claim an exemption only for the portion of taxes related to the property used for agricultural purposes.

Compute your percentage as follows.

$$\frac{\text{Value of qualified agricultural property}}{\text{Value of total property}} \times 100$$

Your local assessor can help you determine the percentage that qualifies.

Appeals

Your local assessor has the authority to approve or deny claims for farmland (Qualified Agricultural) exemptions. If you disagree with your assessor, you may appeal the decision to the local board of review. A board of review decision may be appealed to the Michigan Tax Tribunal.

Interest and Penalty

If it is determined that you made a claim for property that is not qualified agricultural lands, you will be subject to the additional tax plus interest, and possibly penalty, as provided by law.

Mailing Your Form

Mail each completed form to the township or city where the property is located.

RECORDED IN DEEDS

LIBER 845 PAGE 239

\$7.00 RECORDING FEE

WARRANTY DEED—SHORT—891 (Rev. 1967)
(PHOTO COPY FORM) DOUBLEDAY BROS. & CO., KALAMAZOO, MICH.

SPACE ABOVE FOR REAL ESTATE TRANSFER STAMP

\$2.00 MSSR

07/20/2001 2:17:43 PM Receipt #4440

RECEIVED FOR RECORD
CHIPPewa COUNTY - STATE OF MICHIGAN
SHARON H. KENNEDY, REGISTER OF DEEDS

This Indenture, made November 12, 1995
BETWEEN John D. Graham and Constance J. Graham, husband and
wife, Larke Rd., R.R. 2, Box 120, Sault Ste. Marie, MI
49783

1 party of the first part,
and John D. Graham and Constance J. Graham, Trustees, or any
Successor Trustee, of the John D. Graham and Constance J.
Graham Living Trust, dated May 26, 1995, as it may be now or
hereafter amended.

party of the second part,
whose address is R.R. 2, Box 120, Sault Ste. Marie, MI 49783

Witnesseth, That the said party of the first part, for and in consideration of \$1.00

to him in hand paid by the said party of the second part, the receipt whereof is hereby confessed and acknowledged, does by these presents, grant,
bargain, sell, remise, release, alien and confirm unto the said party of the second part, his heirs and assigns,

FOREVER, all that certain piece or parcel of land situated and being in the Township

of Soo County of Chippewa and State of Michigan, and described as follows, to-wit:

The NE1/4 of NE1/4, EXCEPT the North 483 feet of the West
450 feet thereof, Section 27, Town 47 North, Range 1 West,
Soo Township, Chippewa County, Michigan.

ALSO

The West 1/2 of NW1/4 of NE1/4, Section 22, Town 47 North,
Range 1 West, Soo Township, Chippewa County, Michigan

County Treasurer's Certificate

7-20-01 2001 I hereby certify that the taxes have been paid for
the five years preceding the date of said instrument and that there are
no tax liens or titles held by the State for a period of five years prior to
7-12-2001. This certificate does not apply to taxes if any, now
in process of collection by township, city, or village collecting officers.
MARILYN L. McDONALD, CHIPPEWA CO. TREAS.

Together with all and singular the hereditaments and appurtenances thereunto belonging or in anywise appertaining: **To Have and to Hold**
the said premises, as herein described, with the appurtenances, unto the said party of the second part and to his heirs
and assigns, FOREVER. And the said party of the first part, for himself, his heirs, executors and administrators, does covenant, grant, bargain and
agree to and with the said party of the second part, his heirs and assigns, that at the time of the delivery of these presents
he is well seized of the above granted premises in fee simple; that they are free from all incumbrances whatever

and that he will, and his heirs, executors, and administrators shall **Warrant and Defend** the same against all lawful claims whatsoever,

When applicable, pronouns and relative words shall be read as plural, feminine or neuter.

In Witness Whereof, The said party of the first part has hereunto set his hand the day and year first above written.

Signed, and Delivered in Presence of

* John D. Graham

Laurie L. Jarvie



STATE OF MICHIGAN - CHIPPEWA COUNTY
RECEIVED FOR RECORD
SHARON H. KENNEDY - REGISTER OF DEEDS
05/11/2007 2:24:35 PM

RECEIPT# 9089, STATION 2
\$34.00 RECORDING FEE
\$4.00 MSSR



LIBER 1033

PAGE 722

CERTIFICATE OF TRUST

The undersigned, being duly sworn, states:

1. **TITLE OF TRUST:** The name of the Trust is: John D. Graham and Constance J. Graham Revocable Living Trust Agreement
2. **DATE OF TRUST:** The date of the Trust is: May 26th, 1995
3. **AMENDMENT(S) TO TRUST:** The Trust HAS () HAS NOT (xx) been amended. If the Trust has been amended, the title and date is:
4. **SETTLOR(S):** The name and address of Each Settlor is:
NAME: John D. Graham
NAME: Constance J. Graham
ADDRESS: Larke Road, RR 2, Box 120, Sault Ste. Marie, MI 49783
5. **TRUSTEE(S):** The name and address of each Trustee is:
NAME: John D. Graham
NAME: Constance J. Graham
ADDRESS: Larke Road, RR 2, Box 120, Sault Ste. Marie, MI 49783
6. **SUCCESSOR TRUSTEE(S):** The name and address of each Successor Trustee is:
NAME: Jeanne M. McCulligh and Nancy Ann Rose
ADDRESS: RR 2, Box 120A, and RR 2, Box 119, Sault Ste. Marie, MI 49783
NAME: Laurie Larke Jarvie
ADDRESS: RR 1, box 429, Rudyard, MI 49780
7. **CURRENT TRUSTEE(S):** The name and address of each Trustee currently acting for the Trust is:
NAME: John D. Graham
NAME:
ADDRESS: Larke Road, RR 2, Box 120, Sault Ste. Marie, MI 49783
8. **SETTLOR'S RESERVED POWERS:** Settlor HAS (xx) HAS NOT () reserved the power to amend or revoke the Trust Agreement and HAS (xx) HAS NOT () reserved the power to withdraw Trust Property. A verbatim reproduction of each power is attached to this Certificate of Trust.
9. **TRUSTEE'S POWER OVER REAL PROPERTY:** The Trustee has power to SELL (xx) and/or MORTGAGE (xx) real property including the power to execute all necessary documents. A verbatim reproduction of each power is attached to this Certificate of Trust.
10. **GOVERNING LAW:** The Trust Agreement, and any amendment, is governed by the laws of the State of Michigan.
11. **FULL FORCE AND EFFECT:** The Trust Agreement, and any amendment remains in full force and effect.
12. **RELIANCE:** This Certificate of Trust correctly recites the current status of the Trust Agreement and is made in accordance with the provisions of MCLA 565.431 et seq. in order to induce Old Republic National Insurance Company to issue a Title Insurance Policy insuring an interest in the real property affected by the Trust Agreement.

John D. Graham

0:57 IN

31 MAY 95 3:41 P.M.

**AFFIDAVIT AND
CERTIFICATE OF TRUST EXISTENCE AND AUTHORITY**SHARON H. KENNEDY
REGISTER OF DEEDS

NOW COMES the undersigned, being an individual authorized by the provisions of PA 133 of 1991, to execute this Certificate of Trust Existence and Authority, and being duly sworn, says as follows:

1. That John D. Graham and Constance J. Graham, of Larke Road, RR 2, Box 120, Sault Ste. Marie, Michigan 49783 (Grantors), and John D. Graham and Constance J. Graham, of Larke Road, RR 2, Box 120, Sault Ste. Marie, Michigan 49783 (Trustees), have executed a Revocable Living Trust Agreement dated the 26TH day of MAY, 1995, and known as the John D. Graham and Constance J. Graham Living Trust. The initial Trustee of this Trust shall be John D. Graham and Constance J. Graham. Upon the death, resignation, incapacity or failure to serve of either of the foregoing Trustees, the other shall be sole Trustee. Upon the death, resignation, incapacity or failure to serve of both of the Grantors, Jeanne M. McCulligh of RR 2, Box 120A, Sault Ste. Marie, Michigan 49783, Nancy Ann Rose of RR 2, Box 119, Sault Ste. Marie, Michigan 49783, and Laurie Larke Jarvie of RR 1, Box 429, Rudyard, Michigan 49780 shall serve as Co-Successor Trustees. The signature of all three (3) of the Co-Successor Trustees are required for the exercise of any power reserved to the Trustee under this Trust or to transact any business on behalf of the Trust. Upon the death, resignation, incapacity or failure to serve of the Grantors and one of the foregoing Co-Successor Trustees, the other two shall continue to serve as Co-Successor Trustees. Upon the death, resignation, incapacity or failure to serve of the Grantors and two of the above Co-Successor Trustees, the other shall continue to serve as sole Successor Trustee.

2. That said Trust contains an article pertaining to the powers of the Trustee, a verbatim reproduction of which is attached hereto and made a part hereof as Exhibit A as well as the following provisions:

The validity, construction and effect of this agreement, the administration thereof and the rights and obligations of the beneficiaries and the Trustee, as to any Trust hereunder, shall be governed by the law of Michigan.

The Grantor may, by written notice to the Trustee, amend or revoke this agreement or any Trust herein created in whole or in part, but the liability of the Trustee shall not be changed without written consent. However, no such amendment or revocation shall affect assets theretofore deposited by will or otherwise by a person other than the Grantor.

3. That this Certificate is executed pursuant to PA 133 of 1991 in order to provide notice of the Trustee's power relating to real property or any interest in real property, including any real property described on Exhibit B attached hereto and made a part hereof.

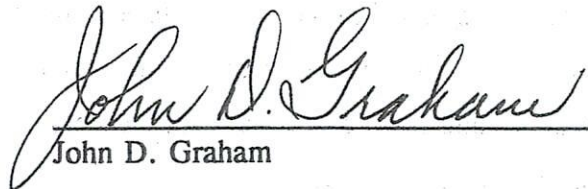
4. That the Trust remains in full force and effect.


5. That as of this date, John D. Graham and Constance J. Graham, husband and wife, of Larke Road, RR 2, Box 120, Sault Ste. Marie, Michigan 49783, is the current Trustee of the Trust and has all those powers which are referred to herein.

Dated this 26TH day of MAY, 1995.

Signed in the presence of:


Michael J. Kolasa


John D. Graham


Mark D. Hirvonen


Constance J. Graham

Exhibit A.

A. In addition to the powers otherwise vested in it by law, the Trustee is empowered to do all things necessary or convenient for the orderly and efficient administration of the trust hereunder. Without limiting this general grant of power by the following enumeration, the Trustee shall possess the discretions and powers:

- (1) To retain assets deposited with Trustee (and any exchanged, merged, substitute or successor assets) for as long a period as he or she shall think proper in the exercise of Trustee's absolute discretion without regard to statutes or rules of law (including any requirement of diversification) regulating investments by trustees, and without liability for any decrease in the value thereof.
 - (2) To make such investments and reinvestment as a prudent person would then make, having in mind the preservation of the trust estate and the amount and regularity of the income to be derived therefrom, with no further limitation whether prescribed by statute or other rule of law.
 - (3) To borrow money for such period of time and upon such terms and conditions as she may think proper and to mortgage and pledge assets as security for any such loan.
 - (4) To convert realty into personalty or personalty into realty or sell at public or private sale, exchange for like or unlike property, convey, assign, lease, for terms not exceeding ninety-nine (99) years, and otherwise to dispose of or option any property, real or personal; all for such price and upon such terms and credits as she may think proper.
 - (5) To pay, compromise, contest or abandon claims in favor of or against the trust upon such terms as he or she may think proper.
 - (6) To participate in or oppose any plan or reorganization, merger, consolidation or dissolution or similar plan involving assets; to deposit or withdraw securities under any such plan and to accept and retain substituted securities.
 - (7) To exercise conversion, subscription, voting and other rights involving securities through delegation of power or by limited or unlimited proxies.
 - (8) To employ such agents and servants upon such terms as he or she may think proper.
 - (9) To erect, repair, alter or demolish buildings or other structures; to plat, improve, maintain and develop real estate.
 - (10) To effect fire, rent, title, liability, casualty or other insurance of such nature and in such form and amount as he or she may think proper.
 - (11) To carry assets in Trustee's own name without disclosure of trust, or in the name of a nominee, or payable to bearer.
 - (12) To maintain such reserves, including reserves for expenses and depreciation, as he or she may think proper.
 - (13) To commingle assets of trusts and to administer such commingled assets as undivided interests.
 - (14) To determine upon allocations, charges, or credits as between principal and income according to a generally accepted rule of trust accounting where there is no provision made therefor by statute but, regardless of any statute, to charge a customary annual fee to income.
 - (15) To make distribution or division of principal in cash or in kind, or both, at fair market values current at a date of distribution fixed by Trustee, without any requirement that each item be distributed or divided ratably.
 - (16) To exchange assets with, borrow from, loan to, sell assets to, deposit assets with and otherwise deal with himself or with himself acting as a fiduciary under the Grantor's will or under a trust established by Grantor during his life, or otherwise acting as a fiduciary or co-fiduciary.
 - (17) To distribute principal or income to a minor or other person with legal disability in the same manner and with the same effect as if the distributee were not under disability.
 - (18) To rely upon a court order admitting to probate the will of a holder of a power hereunder or finding that he or she died intestate; to assume that the holder of the power died intestate unless he or she has actual notice to the contrary within ninety (90) days after his or her death; all without prejudice to any right which an appointee or beneficiary in default of appointment may have against distributees.
 - (19) To accept deposits in a trust by will or otherwise from any person; but the Trustee shall accept all deposits made by the Grantor.
 - (20) To deposit such amounts as shall be determined by the Trustee in savings accounts, savings certificates or any other form of deposit.
 - (21) The Trustee shall not be required (a) to register the Trust or to file accounts or reports of administration of the Trust in any court, (b) to furnish any bond or other security for the proper performance of the Trustee's duties, or (c) to obtain authority from a court for the exercise of any power conferred on the Trustee by this instrument.
 - (22) If, at the inception of this agreement or at any time subsequent thereto, the trust estate shall consist partially or totally of real estate, then, so long as Grantor is able to act, Grantor shall have sole responsibility with respect to the retention and management of any real estate held by the Trustee for Grantor's personal use, including its maintenance, occupancy and insurance and the payment of taxes on it, and the Trustee shall deal with the real estate only to the extent that Grantor directs in writing. No Trustee shall be accountable for any loss sustained by reason of any action taken or omitted pursuant to the provisions of this paragraph, and no person dealing with the Trustee need inquire whether or not the provisions of this paragraph have been complied with.
 - (23) To engage in or discontinue any business or commercial enterprise, including farming; to delegate management thereof; and to do all things appropriate in the prosecution of any such business or enterprise, including, without limitation, participation in the management of any corporation in which stock may be held, the organization of corporations and the formation of limited partnerships.
 - (24) To waive or release as to any trust, any power or discretion conferred upon Trustee under this agreement, by written notice addressed to the Grantor or, after his or her death, to the beneficiaries eligible for the receipt or application of income, in whole or in part, temporarily or irrevocably and upon any terms.
 - (25) Trustee shall not be required to provide beneficiaries with written confirmation of securities transactions received by the Trustee from brokers or dealers retained in connection with the transaction.
 - (26) The Trustee shall vote all corporate securities for, or as recommended by, the management of the corporation involved unless the Grantor shall direct otherwise.
 - (27) The Trustee shall not be required to disclose Grantor's name, address and security position to companies in which Grantor's trust owns securities and which are registered in "nominee" or "street" name.
 - (28) To perform all acts appropriate to the execution of the foregoing discretions and powers.
- B. All discretions and powers under this Article shall be continuing and may be exercised without leave of court.

EXHIBIT B.

The S1/2 of SE1/4, Section 15, Town 47 North, Range 1 West; EXCEPT the East 30 feet and the South 293 feet of the East 300 feet thereof and further excepting the existing right-of-way of the former Minneapolis, St. Paul and Sault Ste. Marie Railway Co. all in the city of Sault Ste. Marie, Chippewa County, Michigan.

ALSO

The South 350 feet of the NW1/4 of NW1/4, Section 26, Town 47 North, Range 1 West, Soo Township, Chippewa County, Michigan. Excepting therefrom those portions heretofore dedicated for highway purposes and other easements and reservations of record.

RECORDED IN DEEDS

STATE OF MICHIGAN
CHIPPewa COUNTY
RECEIVED FOR RECORD17-051-065-012-00
#17-012-076-006-75
WARRANTY DEED—SHORT—881 (Rev. 1967)
(PHOTO COPY FORM) DOUBLEDAY BROS. & CO., KALAMAZOO, MICH.

SPACE ABOVE FOR REAL ESTATE TRANSFER STAMP

31 MAY 95 3:41 P.M.

SHARON H. KENNEDY
REGISTER OF DEEDS

This Indenture, made May 25, 1995
BETWEEN John D. Graham and Constance J. Graham, husband and
wife, Larke Rd., R.R.2, Box 120, Sault Ste. Marie, MI
49783

1 party of the first part,
and John D. Graham and Constance J. Graham, Trustees, or
any Successor Trustee, of the John D. Graham and
Constance J. Graham Living Trust, dated May 26, 1995,
as it may be now or hereafter amended. party of the second part,
whose address is R.R. 2, Box 120, Sault Ste. Marie, MI 49783

Witnesseth, That the said party of the first part, for and in consideration of \$1.00

to him in hand paid by the said party of the second part, the receipt whereof is hereby confessed and acknowledged, does by these presents, grant,
bargain, sell, remise, release, alien and confirm unto the said party of the second part, his heirs and assigns,

FOREVER, all that certain piece or parcel of land situated and being in the Township of Soo and City
of Sault Ste. Marie County of Chippewa and State of Michigan, and described as follows, to-wit:

The S1/2 of SE1/4, Section 15, Town 47 North, Range 1 West;
EXCEPT the East 30 feet and the South 293 feet of the East
300 feet thereof and further excepting the existing right-
of-way of the former Minneapolis, St. Paul and Sault Ste.
Marie Railway Co. all in the City of Sault Ste. Marie, Chippewa
County, Michigan.

ALSO

The South 350 feet of the NW1/4 of NW1/4, Section 26, Town
47 North, Range 1 West, Soo Township, Chippewa County, Michigan.
Excepting therefrom those portions heretofore dedicated for
highway purposes and other easements and reservations of record.

5-31-1995 I hereby certify that the taxes have been paid
for the five years preceding the date of said instrument and that there
are no tax liens or titles held by the State for a period of five years
prior to 5-25-1995. This certificate does not apply to
taxes if any, now in process of collection, by township, city, or village
collecting officers. MARILYN L. McDONALD, CHIPPEWA CO. TREAS.
ML

Together with all and singular the hereditaments and appurtenances thereunto belonging or in anywise appertaining: To Have and to Hold
the said premises, as herein described, with the appurtenances, unto the said party of the second part and to his heirs
and assigns, FOREVER. And the said party of the first part, for himself, his heirs, executors and administrators, does covenant, grant, bargain and
agree to and with the said party of the second part, his heirs and assigns, that at the time of the delivery of these presents
he is well seized of the above granted premises in fee simple; that they are free from all incumbrances whatever

and that he will, and his heirs, executors, and administrators shall Warrant and Defend the same against all lawful claims whatsoever,

When applicable, pronouns and relative words shall be read as plural, feminine or neuter.

In Witness Whereof, The said party of the first part has hereunto set his hand the day and year first above written.

Signed, and Delivered in Presence of

Laurie L. Jarvie

John D. Graham

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-148-378-00

Petition No. DBOR-23-4

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		32,065	0
Amount of Losses=		0	30,539
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>30,539</u> - <u>30,539</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

		By Assessor	By B of R
2023 Assessed Value=		45,400	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

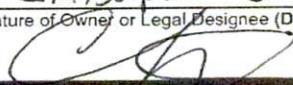
2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Tim M Fuller</i>	Date <i>12-14-2023</i>
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State Tax Commission Affidavit for Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran or an unremarried surviving spouse of a disabled veteran who, immediately before death, was eligible for the exemption under this section.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)			
Owner's Name <i>Christopher J. Carr</i>		Owner's Telephone Number <i>906-630-3468</i>	
Owner's Mailing Address <i>324 Ridge St.</i>	City <i>Sault Ste. Marie</i>	State <i>Mi</i>	ZIP Code <i>49783</i>
LEGAL DESIGNEE INFORMATION (Complete if applicable)			
Legal Designee Name		Daytime Telephone Number	
Legal Designee Mailing Address	City	State	ZIP Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)			
Name of Local Unit (Check Township, City or Village) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County <i>Chippewa</i>	
Parcel Identification Number <i>051-148-378-00</i>		Name of the Local School District <i>SAULT AREA PUBLIC SCHOOLS</i>	
Homestead Property Address <i>324 Ridge St.</i>		Date the Property was Acquired (MM/DD/YYYY) <i>D 12-10-1999</i>	
City <i>Sault Ste. Marie</i>		State <i>Mi</i>	ZIP Code <i>49783</i>
ACKNOWLEDGEMENT (Check all boxes that apply)			
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran.			
<input type="checkbox"/> I am an unremarried surviving spouse of a disabled veteran who, immediately before death, was eligible for the exemption under this section.			
<input type="checkbox"/> I am a Michigan resident.			
<input type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)			
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).			
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).			
<input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).			
CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.			
Printed Name of Owner or Legal Designee <i>Christopher Jeremy Carr</i>		Title of Signatory	
Signature of Owner or Legal Designee (Designee must attach a letter of authority) 		Date <i>12-8-23</i>	
LOCAL GOVERNMENT USE ONLY (Do not write below this line)			
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)		Year the Affidavit will be posted to the tax roll	
Certification: I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor's Signature		Date Certified by Assessor (MM/DD/YYYY)	

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: **DBOR-23-5**

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name BUMSTEAD LAWRENCE R & MARY ANN				
Owner Street Address 726 MAPLE ST		City SAULT SAINTE MARIE	State MI	ZIP Code 49783
Parcel Number 17-051-674-002-50		Property School District SAULT STE MARIE AREA SC	Property Classification 401	
Property Street Address 726 MAPLE ST		City SAULT SAINTE MARIE	State MI	ZIP Code 49783

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	40,900	0	-40,900
Taxable Value	12/12/2023	31,686	0	-31,686
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):


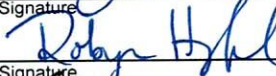

<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: **MCL 211.7b - Veteran Exemption**
REASON- GRANT QUALIFIED VETERANS EXEMPTION

MOTION BY STEVENS TO GRANT THE EXEMPTION AS FILED

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-674-002-50

Petition No. DBOR-23-5

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

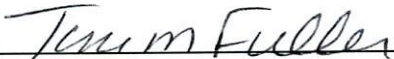
SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		31,686	0
Amount of Losses=		0	30,178
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>30,178</u> - <u>30,178</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	40,900	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
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State Tax Commission Affidavit of Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.
INSTRUCTIONS: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer after December 31 and before the Tuesday following the second Monday in December.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)		Owner's Telephone Number 906-203-1735
Owner's Name BUMSTEAD LAWRENCE R &		
Owner's Mailing Address 11808 WREN STREET NW		
City MINNEAPOLIS	State MN	Zip Code 55433
LEGAL DESIGNEE INFORMATION (Complete if applicable)		Daytime Telephone Number
Legal Designee Name		
Mailing Address		
City	State	Zip Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)		
City, Township or Village (Check the appropriate box and provide the name) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		
County CHIPPEWA	Name of the Local School District 17010	School District Description SAULT STE MARIE AREA
Parcel Identification Number 051-674-002-50		Date the Property was Acquired (MM/DD/YYYY)
Homestead Property Address 726 MAPLE ST		
City SAULT SAINTE MARIE	State MI	Zip Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)		
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input checked="" type="checkbox"/> I am a Michigan resident.		
<input checked="" type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.		
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)		
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.		
Printed name of Owner or Legal Designee Lawrence Raymond Bumstead		Title of Signatory
Signature of Owner or Legal Designee Lawrence Raymond Bumstead		Date 10/19/23

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR-23-6

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name VENEMA JASON M & AMBER M TRUST			
Owner Street Address 212 W 9TH AVE		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-544-012-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 212 W 9TH AVE		City SAULT SAINTE MARIE	State MI
			ZIP Code 49783

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	43,800	0	-43,800
Taxable Value	12/12/2023	38,439	0	-38,439
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):




<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7b - Veteran Exemption
REASON- GRANT QUALIFIED VETERANS EXEMPTION

MOTION BY COCHRAN TO GRANT THE EXEMPTION AS FILED

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23	Signature	Date
Signature 	Date 12-14-23	Signature	Date
Signature 	Date 12-18-23	Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-544-012-00

Petition No. DBOR-23-6

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.


SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		38,439	0
Amount of Losses=		0	36,609
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>36,609</u> - <u>36,609</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	43,800	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
--	---------------------------

Veteran Exemption Proration of Taxes

The Assessor is directed to obtain a closing statement to determine if the qualified veteran/ unremarried spouse paid taxes as part of the closing and will forward proration as determined to treasurer for a refund if

1. Refer to the most recent tax bills for summer and winter or municipal and county tax records to determine the total property tax due for the entire year. The Tax year would be December 31, of the Prior year to January 1 the following year if the property was a new purchase by a Qualified Veteran. Contact the assessing office to obtain the calculated taxable value of the property as if the property had not been exempt, then calculate the total billing for the entire year using the total millage rate shown on the most recent tax bills.

2. Divide the total bill by 365, which is the customary measure of a year for the purposes of real estate transactions. This figure is the amount of property tax due for each day of the year. For example, a \$12,600 tax bill divided by 365 days equals a daily tax amount of \$34.52

3. Count the number of full months from December 31 through and including the day before closing. Multiply that figure by 30, which is the customary measure of a month for the purposes of real estate transactions. For example, there are 9 full months if a closing is scheduled for October 15: January thru September. Nine months multiplied by 30 days equals 270 days.

4. Count the number of days in the partial month in which closing/ recission of the exemption is to occur, but don't include the closing/ recission date. In the October 15 example, there are 14 days. Add this number to the number of days in the full months. Using this example, the total is 284.

If the Veteran/ unremarried spouse sells an exempt property/ transfers property to non-qualified individual the assessor must file with the STC a L-4154 as omitted property and determine a tax proration as follows:

5. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68 This is the amount of prorated tax the veteran **would have owed** if the property was not exempt at closing.

6. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

7. Subtract from 30 the number of days the "Veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "buyer/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "buyer/ non-qualified individual" will own the home for 16 days in October.

8. Add the total number of days the "buyer/ non-qualified individual" will own the home during the year. The sum for this example is 76 days. Multiply that figure by the daily tax amount to determine the "buyer/ non-qualified individual" tax proration. In this example, the buyer owes \$2,623.52.

If the Veteran/ unremarried spouse buys a new property from a non-qualified individual the assessor must determine a tax proration as follows and submit the calculation to the treasurer for billing:

9. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68. This is the amount of prorated tax the "seller/ non-qualified individual" would have owed if the property would have remain non- exempt.

10. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

11. Subtract from 30 the number of days the "veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "seller/ non qualified individual" will own the home during closing month. Using the Oct. 15 example, the "seller/ non-qualified individual" will own the home for 16 days in October.

12. Add the total number of days the "seller/ non-qualified individual" will own the home during the year. The sum for this example is 286 days. Multiply that figure by the daily tax amount to determine the "seller/ non-qualified individual" tax proration. In this example, the seller owes \$9,872.72.

The Assessing Office will also require a copy of the closing agreement showing amount of taxes prorated and paid by the Grantor/ Grantee

PARCEL # 051-544-012-00 | Jason Venema | 212 W 9th Ave

Calculation: Veteran/ unremarried spouse sell an exempt property/ transfers or sells property to Non-qualified individual/ Veteran Deceased

Contact assessing office for the taxable value of the exempt property in order to calculate taxes due

Taxable value		Total Pre- Millage Rate/ 1000 (use current rate)		Total Year Tax Due		Days in Year		Rate Per Day		Number of Days Non-qualified Individual Owned Property		Taxes Owed by Non-qualified Individual
38,439	times	0.0442955	equals	1702.67	divided by	365	equals	4.66	times	189	equals	\$ 881.66


** based on 2023 rates

non-pre

State Tax Commission Affidavit for Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer any time after December 31 and before, or until the conclusion of, the December Board of Review.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)		
Owner's Name JASON AND AMBER VENEMA		Owner's Telephone Number (616) 889-9199
Owner's Mailing Address 212 W 9TH AVE.		
City SAULT SAINTE MARIE	State MI	ZIP Code 49783
LEGAL DESIGNEE INFORMATION (Complete if applicable)		
Legal Designee Name VENEMA JASON M & AMBER M TRUST		Daytime Telephone Number (616) 889-9199
Mailing Address 212 W 9TH AVE		
City SAULT SAINTE MARIE	State MI	ZIP Code 49783
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)		
City, Township or Village (Check the appropriate box and provide the name) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village SAULT SAINTE MARIE		
County CHIPPEWA	Name of the Local School District SAULT AREA SCHOOLS	
Parcel Identification Number 051-544-012-00	Date the Property was Acquired (MM/DD/YYYY) 01/20/2015	
Homestead Property Address 212 W 9TH AVE.		
City SAULT SAINTE MARIE	State MI	ZIP Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)		
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input checked="" type="checkbox"/> I am a Michigan resident.		
<input checked="" type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.		
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)		
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).		
<input checked="" type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.		
Printed Name of Owner or Legal Designee JASON VENEMA		Title of Signatory
Signature of Owner or Legal Designee 		Date 8/14/2023

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR-23-7

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name LINN ROBERT				
Owner Street Address 317 CENTRAL AVE		City SAULT SAINTE MARIE	State MI	ZIP Code 49783-1101
Parcel Number 17-051-438-004-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401	
Property Street Address 317 CENTRAL AVE		City SAULT SAINTE MARIE	State MI	ZIP Code 49783

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	95,800	0	-95,800
Taxable Value	12/12/2023	92,820	0	-92,820
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):



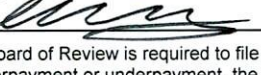
<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7b - Veteran Exemption
REASON- QUALIFIED VETERAN EXEMPTION

MOTION BY STEVENS TO GRANT THE EXEMPTION

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-438-004-00

Petition No. DBOR-23-7

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		92,820	0
Amount of Losses=		0	88,400
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (88,400 - 88,400) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value =		95,800	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.


2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Tina M Fuller</i>	Date <i>12-14-2023</i>
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State Tax Commission Affidavit for Disabled Veterans Exemption

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran or an unremarried surviving spouse of a disabled veteran who, immediately before death, was eligible for the exemption under this section.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)			
Owner's Name LINN, ROBERT W.		Owner's Telephone Number 2082905957	
Owner's Mailing Address 317 CENTRAL AVE	City SAULT SAINTE MARIE	State MI	ZIP Code 49783
LEGAL DESIGNEE INFORMATION (Complete if applicable)			
Legal Designee Name		Daytime Telephone Number	
Legal Designee Mailing Address	City	State	ZIP Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)			
Name of Local Unit (Check Township, City or Village) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County CHIPPEWA Name of the Local School District SSM	
Parcel Identification Number 051-438-004-00		Date the Property was Acquired (MM/DD/YYYY) 01/31/2020	
Homestead Property Address 317 CENTRAL AVE	City SALT SAINTE MARIE	State MI	ZIP Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)			
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran.			
<input type="checkbox"/> I am an unremarried surviving spouse of a disabled veteran who, immediately before death, was eligible for the exemption under this section.			
<input checked="" type="checkbox"/> I am a Michigan resident.			
<input checked="" type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.			
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)			
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).			
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).			
<input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).			
CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.			
Printed Name of Owner or Legal Designee ROBERT W. LINN		Title of Signatory SELF	
Signature of Owner or Legal Designee (Designee must attach a letter of authority) 		Date 28 NOV 2023	
LOCAL GOVERNMENT USE ONLY (Do not write below this line)			
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)		Year the Affidavit will be posted to the tax roll	
Certification: I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor's Signature		Date Certified by Assessor (MM/DD/YYYY)	

Instructions for Form 5107

State Tax Commission Affidavit for Disabled Veterans Exemption

General Instructions

This form is for local eligible taxpayers to claim the disabled veterans exemption. Complete all information carefully and accurately to avoid processing errors.

Line-by-Line Instructions

Lines not listed here are explained on the form.

IMPORTANT: Complete a separate form for each property being denied.

Owner Information

Provide the owner name, telephone number, and mailing address. If the affidavit is being filed by a legal designee, in addition to the owner information, provide the designee's name, telephone, and mailing address.

Homestead Property Information

Provide the name of the city, township, or village in which the property is located (not the mailing address) as well as the county and school district. The parcel identification number is the real parcel number assigned to the property on which the disabled veterans exemption is to be claimed. The homestead property address is the street address of the property on which the disabled veterans exemption is to be claimed.

Acknowledgement

To qualify for the disabled veterans exemption, the claimant must either be a disabled veteran or the unremarried surviving spouse of a disabled veteran. The property on which the exemption is claimed must serve as the homestead of the claimant.

For the purposes of the exemption, MCL 211.7b defines "Disabled Veteran" as a veteran who is a resident of this state and who meets one of the following criteria and can provide documentation to that effect:

1. Has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
2. Has a certificate from the United States Department of Veterans Affairs certifying that the veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing.
3. Has been rated by the United States Department of Veterans Affairs as individually unemployable.

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR-23-8

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name HOWARD ALLEN			
Owner Street Address 1905 W 10TH AVE		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-405-001-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 1905 W 10TH AVE		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	32,200	0	-32,200
Taxable Value	12/12/2023	23,753	0	-23,753
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):


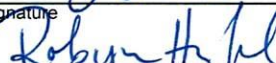
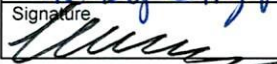
<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7b - Veteran Exemption
REASON- QUALIFIED VETERAN EXEMPTION

MOTION BY COCHRAN TO GRANT THE EXEMPTION

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12.14.23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-405-001-00

Petition No. DBOR-23-8

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		23,753	0
Amount of Losses=		0	22,622
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>22,622</u> - <u>22,622</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value=		32,200	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
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Veteran Exemption Proration of Taxes

The Assessor is directed to obtain a closing statement to determine if the qualified veteran/ unremarried spouse paid taxes as part of the closing and will forward proration as determined to treasurer for a refund if

1. Refer to the most recent tax bills for summer and winter or municipal and county tax records to determine the total property tax due for the entire year. The Tax year would be December 31, of the Prior year to January 1 the following year if the property was a new purchase by a Qualified Veteran. Contact the assessing office to obtain the calculated taxable value of the property as if the property had not been exempt, then calculate the total billing for the entire year using the total millage rate shown on the most recent tax bills.
2. Divide the total bill by 365, which is the customary measure of a year for the purposes of real estate transactions. This figure is the amount of property tax due for each day of the year. For example, a \$12,600 tax bill divided by 365 days equals a daily tax amount of \$34.52
3. Count the number of full months from December 31 through and including the day before closing. Multiply that figure by 30, which is the customary measure of a month for the purposes of real estate transactions. For example, there are 9 full months if a closing is scheduled for October 15: January thru September. Nine months multiplied by 30 days equals 270 days.
4. Count the number of days in the partial month in which closing/ recission of the exemption is to occur, but don't include the closing/ recission date. In the October 15 example, there are 14 days. Add this number to the number of days in the full months. Using this example, the total is 284.

If the Veteran/ unremarried spouse sells an exempt property/ transfers property to non-qualified individual the assessor must file with the STC a L-4154 as omitted property and determine a tax proration as follows:

5. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68 This is the amount of prorated tax the veteran **would have owed** if the property was not exempt at closing.
6. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.
7. Subtract from 30 the number of days the "Veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "buyer/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "buyer/ non-qualified individual" will own the home for 16 days in October.
8. Add the total number of days the "buyer/ non-qualified individual" will own the home during the year. The sum for this example is 76 days. Multiply that figure by the daily tax amount to determine the "buyer/ non-qualified individual" tax proration. In this example, the buyer owes \$2,623.52.

If the Veteran/ unremarried spouse buys a new property from a non-qualified individual the assessor must determine a tax proration as follows and submit the calculation to the treasurer for billing:

9. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68. This is the amount of prorated tax the "seller/ non-qualified individual" would have owed if the property would have remain non- exempt.
10. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.
11. Subtract from 30 the number of days the "veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "seller/ non qualified individual" will own the home during closing month. Using the Oct. 15 example, the "seller/ non-qualified individual" will own the home for 16 days in October.
12. Add the total number of days the "seller/ non-qualified individual" will own the home during the year. The sum for this example is 286 days. Multiply that figure by the daily tax amount to determine the "seller/ non-qualified individual" tax proration. In this example, the seller owes \$9,872.72.

The Assessing Office will also require a copy of the closing agreement showing amount of taxes prorated and paid by the Grantor/ Grantee

PARCEL # 051-405-001-00 | Allen Howard | 1905 W 10th Ave

Calculation: Veteran/ unremarried spouse sell an exempt property/ transfers or sells property to Non-qualified indivdual/ Veteran Deceased

Contact assessing office for the taxable value of the exempt property in order to calculate taxes due

Taxable value		Total Pre- Millage Rate/ 1000 (use current rate)		Total Year Tax Due		Days in Year		Rate Per Day		Number of Days Non-qualified Individual Owned Property		Taxes Owed by Non-qualified Individual
23,753	times	0.0442955	equals	1052.15	divided by	365	equals	2.88	times	276	equals	\$ 795.60

** based on 2023 rates


non-pre

OCT 04 2023

Michigan Department of Treasury
5107 (12-13)**State Tax Commission Affidavit for Disabled Veterans Exemption**

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer any time after December 31 and before, or until the conclusion of, the December Board of Review.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)		
Owner's Name Allen Howard	Owner's Telephone Number 906-203-0254	
Owner's Mailing Address 1905 W. 10th Ave.		
City Sault Ste Marie	State MI	ZIP Code 49783
LEGAL DESIGNEE INFORMATION (Complete if applicable)		
Legal Designee Name		Daytime Telephone Number
Mailing Address		
City	State	ZIP Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)		
City, Township or Village (Check the appropriate box and provide the name) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village Sault Ste Marie		
County Chippewa	Name of the Local School District 17010 - Sault Ste Marie	
Parcel Identification Number 17-051-405-001-00	Date the Property was Acquired (MM/DD/YYYY) 10/2/2023	
Homestead Property Address 1905 W. 10th Ave		
City Sault Ste Marie	State MI	ZIP Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)		
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability. <input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability. <input type="checkbox"/> I am a Michigan resident. <input type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.		
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)		
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs). <input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs). <input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.		
Printed Name of Owner or Legal Designee Allen Howard		Title of Signatory
Signature of Owner or Legal Designee 		Date 10/2/2023

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: **DBOR-23-9**

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.7e for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name DE WILDT ROBERT E & BARBARA L			
Owner Street Address 4129 BERMUDA AVE		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-382-008-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 4129 BERMUDA AVE		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	88,700	0	-88,700
Taxable Value	12/12/2023	66,648	0	-66,648
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):


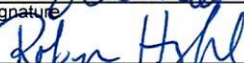

- | | | |
|---|--|---|
| <input type="checkbox"/> Poverty Exemption | <input type="checkbox"/> Qualified Agricultural Exemption | <input checked="" type="checkbox"/> Disabled Veterans Exemption |
| <input type="checkbox"/> Qualified Forest Exemption | <input type="checkbox"/> Eligible Development Property Exemption | <input type="checkbox"/> Qualified Error _____ |

Explanation: **MCL 211.7b - Veteran Exemption**
REASON- QUALIFIED VETERAN EXEMPTION

MOTION BY STEVENS TO GRANT THE EXEMPTION

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23
Signature 	Date 12-14-23
Signature 	Date 12-18-23

Signature	Date
Signature	Date
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 051-382-008-00

Petition No. DBOR-23-9

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

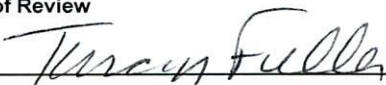
SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		66,648	0
Amount of Losses=		0	63,475
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>63,475</u> - <u>63,475</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	=	<u>0</u>	

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value=		88,700	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	=	<u>0</u>	

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
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State Tax Commission Affidavit of Disabled Veterans Exemption

SEP 21 2023

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

INSTRUCTIONS: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer after December 31 and before the Tuesday following the second Monday in December.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)		
Owner's Name DE WILDT ROBERT E & BARBARA L		Owner's Telephone Number
Owner's Mailing Address 4129 BERMUDA AVE		
City SAULT SAINTE MARIE	State MI	Zip Code 49783-1020
LEGAL DESIGNEE INFORMATION (Complete if applicable)		
Legal Designee Name		Daytime Telephone Number
Mailing Address		
City	State	Zip Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)		
City, Township or Village (Check the appropriate box and provide the name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		
County CHIPPEWA	Name of the Local School District 17010	School District Description SAULT STE MARIE ARE
Parcel Identification Number 051-382-008-00		Date the Property was Acquired (MM/DD/YYYY)
Homestead Property Address 4129 BERMUDA AVE		
City SAULT SAINTE MARIE	State MI	Zip Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)		
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input checked="" type="checkbox"/> I am a Michigan resident.		
<input checked="" type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.		
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)		
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.		
Printed name of Owner or Legal Designee Robert E. DeWilde		Title of Signatory
Signature of Owner or Legal Designee Robert E. DeWilde		Date 18 Sept 2023

DESIGNEE MUST ATTACH LETTER OF AUTHORITY

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR-23-10

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name STEINKE WILLIAM & NICOLE M			
Owner Street Address 909 PROSPECT AVE		City SAULT SAINTE MARIE	State MI
Parcel Number 17-051-225-004-00		Property School District SAULT STE MARIE AREA SC	Property Classification 401
Property Street Address 909 PROSPECT AVE		City SAULT SAINTE MARIE	State MI
		ZIP Code 49783	

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF SAULT STE. MA				
Assessed Value	DBOR	105,000	0	-105,000
Taxable Value	12/12/2023	90,544	0	-90,544
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7b - Veteran Exemption
REASON- QUALIFIED VETERAN EXEMPTION

MOTION BY COCHRAN TO GRANT THE EXEMPTION AND PROPRATE THE TAXES FOR PORTION OF YEAR DBOR

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF SAULT STE. MARIE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date 12-14-23	Signature	Date
Signature 	Date 12-14-23	Signature	Date
Signature 	Date 12-18-23	Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1993. Filing is mandatory.

Parcel No. 051-225-004-00

Petition No. DBOR-23-10

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.


		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		90,544	0
Amount of Losses=		0	86,233
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>86,233</u> - <u>86,233</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

		By Assessor	By B of R
2023 Assessed Value=		105,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>12-14-2023</u>
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Veteran Exemption Proration of Taxes

The Assessor is directed to obtain a closing statement to determine if the qualified veteran/ unremarried spouse paid taxes as part of the closing and will forward proration as determined to treasurer for a refund if

1. Refer to the most recent tax bills for summer and winter or municipal and county tax records to determine the total property tax due for the entire year. The Tax year would be December 31, of the Prior year to January 1 the following year if the property was a new purchase by a Qualified Veteran. Contact the assessing office to obtain the calculated taxable value of the property as if the property had not been exempt, then calculate the total billing for the entire year using the total millage rate shown on the most recent tax bills.

2. Divide the total bill by 365, which is the customary measure of a year for the purposes of real estate transactions. This figure is the amount of property tax due for each day of the year. For example, a \$12,600 tax bill divided by 365 days equals a daily tax amount of \$34.52

3. Count the number of full months from December 31 through and including the day before closing. Multiply that figure by 30, which is the customary measure of a month for the purposes of real estate transactions. For example, there are 9 full months if a closing is scheduled for October 15: January thru September. Nine months multiplied by 30 days equals 270 days.

4. Count the number of days in the partial month in which closing/ recission of the exemption is to occur, but don't include the closing/ recission date. In the October 15 example, there are 14 days. Add this number to the number of days in the full months. Using this example, the total is 284.

If the Veteran/ unremarried spouse sells an exempt property/ transfers property to non-qualified individual the assessor must file with the STC a L-4154 as omitted property and determine a tax proration as follows:

5. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68 This is the amount of prorated tax the veteran **would have owed** if the property was not exempt at closing.

6. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

7. Subtract from 30 the number of days the "Veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "buyer/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "buyer/ non-qualified individual" will own the home for 16 days in October.

8. Add the total number of days the "buyer/ non-qualified individual" will own the home during the year. The sum for this example is 76 days. Multiply that figure by the daily tax amount to determine the "buyer/ non-qualified individual" tax proration. In this example, the buyer owes \$2,623.52.

If the Veteran/ unremarried spouse buys a new property from a non-qualified individual the assessor must determine a tax proration as follows and submit the calculation to the treasurer for billing:

9. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68. This is the amount of prorated tax the "seller/ non-qualified individual" would have owed if the property would have remain non- exempt.

10. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.

11. Subtract from 30 the number of days the "veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "seller/ non qualified individual" will own the home during closing month. Using the Oct. 15 example, the "seller/ non-qualified individual" will own the home for 16 days in October.

12. Add the total number of days the "seller/ non-qualified individual" will own the home during the year. The sum for this example is 286 days. Multiply that figure by the daily tax amount to determine the "seller/ non-qualified individual" tax proration. In this example, the seller owes \$9,872.72.

The Assessing Office will also require a copy of the closing agreement showing amount of taxes prorated and paid by the Grantor/ Grantee

PARCEL # 051-225-004-00 | William Steinke | 909 Prospect Ave

Calculation: Veteran/ unremarried spouse sell an exempt property/ transfers or sells property to Non-qualified individual/ Veteran Deceased

Contact assessing office for the taxable value of the exempt property in order to calculate taxes due

Taxable value		Total Pre- Millage Rate/ 1000 (use current rate)		Total Year Tax Due		Days in Year		Rate Per Day		Number of Days Non-qualified Individual Owned Property		Taxes Owed by Non-qualified Individual
90,544	times	0.0442955	equals	4010.69	divided by	365	equals	10.99	times	146	equals	\$ 1,604.28

** based on 2023 rates


non-pre

State Tax Commission Affidavit for Disabled Veterans Exemption

NOV 2 2023

Issued under authority of Public Act 161 of 2013, MCL 211.7b. Filing is mandatory.

Instructions: This form is to be used to apply for an exemption of property taxes under MCL 211.7b, for real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions or his or her unremarried surviving spouse. The property owner, or his or her legal designee, must annually file the Affidavit with the supervisor or assessing officer any time after December 31 and before, or until the conclusion of, the December Board of Review.

OWNER INFORMATION (Enter information for the disabled veteran or unremarried surviving spouse)		
Owner's Name WILLIAM STEINKE		Owner's Telephone Number 808 333 2193
Owner's Mailing Address 909 PROSPECT AVE		
City SAULT STE MARIE	State MI	ZIP Code 49783
LEGAL DESIGNEE INFORMATION (Complete if applicable)		
Legal Designee Name		Daytime Telephone Number
Mailing Address		
City	State	ZIP Code
HOMESTEAD PROPERTY INFORMATION (Enter information for the property in which the exemption is being claimed)		
City, Township or Village (Check the appropriate box and provide the name) <input checked="" type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village 909 PROSPECT AVE		
County CHIPPEWA	Name of the Local School District CHIPPEWA	
Parcel Identification Number 051-225-004-00	Date the Property was Acquired (MM/DD/YYYY) 06/02/2023	
Homestead Property Address 909 PROSPECT AVE		
City SAULT STE MARIE	State MI	ZIP Code 49783
ACKNOWLEDGEMENT (Check all boxes that apply)		
<input checked="" type="checkbox"/> I am a disabled veteran, or the legal designee of the disabled veteran, who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input type="checkbox"/> I am the unremarried surviving spouse, or the legal designee of the unremarried surviving spouse, of a disabled veteran who was discharged under honorable conditions from the armed forces of the United States of America with a service connected disability.		
<input checked="" type="checkbox"/> I am a Michigan resident.		
<input checked="" type="checkbox"/> I own the property in which the exemption is being claimed and it is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home.		
AFFIRMATION OF ELIGIBILITY (Check the appropriate box and provide a copy of the required documentation)		
<input checked="" type="checkbox"/> The disabled veteran has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The disabled veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing (must attach a copy of the certificate from the U.S. Department of Veterans Affairs).		
<input type="checkbox"/> The veteran has been rated by the United States Department of Veterans Affairs as individually unemployable (must attach a copy of the letter from the U.S. Department of Veterans Affairs).		
CERTIFICATION		
I hereby certify to the best of my knowledge that the information provided in this Affidavit is true and I am eligible to receive the disabled veteran's exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7b.		
Printed Name of Owner or Legal Designee WILLIAM STEINKE		Title of Signatory LT COL, USMC RET.
Signature of Owner or Legal Designee 		Date 21 NOV 2023

DESIGNEE MUST ATTACH LETTER OF AUTHORITY