



Board of Review

David Greig, Member Jeffery Burroughs, Member
Jon Litteral, Member Cheryl L. Mara, Alternate
William J. Fountain, Supervisor
Secretary to Board of Review

Board of Review Meeting - Organizational Agenda Tuesday, March 05, 2024 9:00 AM

1. Call to Order
2. Roll Call
3. Approval of the Agenda
4. Call to the public
5. New Business - Applicants / Appeals from the public
 - a. Review of Changes/Bulletins
 - b. Discussion on 2024 Market Adjustments
 - c. Final Assessor's Values/Assessment Roll
6. Discussion
 - a. Assessor Comments
 - b. Board Comments
7. Adjournment

County: 47 LIVINGSTON Unit: HARTLAND TOWNSHIP

2024 VETERANS EXEMPTIONS

Owner's Name	Parcel Number	2024 March BOR S.E.V.	Class	Zone	Property Address	PRE %	Tran%
ALLEN CHARLES C	4708-25-299-612	6,500	410	MR-2	1518 MONTGOMERY	100.000	0.00
ALVEY LINDSAY M & BRADLEY J	4708-06-400-040	435,400	401	CA	8488 GRIST MILL DR	100.000	100.00
ARROWOOD JOEY & JACQUELINE	4708-15-100-032	773,300	401	CA	11000 HIENER RD	100.000	0.00
ARROWSMITH BYRON R & RHONDA L	4708-29-301-012	195,500	401	SR	9103 BLUEBERRY HILL	100.000	0.00
ARVIDSON DENNIS & PEGGY L	4708-21-102-029	139,200	407	PDMR	2671 S MOONGLOW CT	100.000	0.00
BARD LEONARD P	4708-03-300-030	165,500	401	CA	11421 CLYDE RD	100.000	0.00
BROOKS BRIAN S	4708-30-202-019	225,500	401	PDSR	1772 DEER VIEW CT	100.000	0.00
BUKO KATHY & MCNEAL JUANITA	4708-02-101-061	369,600	401	SR	5633 MABLEY HILL RD	100.000	0.00
CECCHETTI ERIK W & JAMIE P	4708-19-301-003	310,200	401	PD	2214 WALNUT VIEW DR	100.000	0.00
CLAYTON ANTHONY A & KAYLA E	4708-19-100-010	272,200	401	CA	2700 PRESTON LN	100.000	0.00
COX JAMES H & MARLENE	4708-36-200-022	143,600	402	CA	13955 CHERRY BLOSSOM LN	100.000	0.00
DANIELS MICHAEL & KATHERINE	4708-23-200-030	253,500	401	CA	2867 IRIS LN	100.000	0.00
DMYTRO MICHAEL & AMBER	4708-19-402-150	289,900	401	PDSR	2494 CRISTINA ANNE CT	100.000	0.00
EICHBURG MATTHEW	4708-30-401-049	233,000	401	SR	1448 MIST WOOD DR	100.000	100.00
ENSLEY ERIC & CATHERINE	4708-30-201-007	194,300	401	SR	1795 WEST VIEW TR	100.000	0.00
FIORI FRANK A & HELEN	4708-29-103-024	207,000	401	PDSR	9173 AMBERGROVE DR	100.000	0.00
FOLSTER AUSTIN D & ALEXA C	4708-12-400-043	263,200	401	CA	13665 HIENER RD	100.000	0.00
HANSEN DONALD & MARTHA	4708-03-300-018	253,400	401	CA	11025 CLYDE RD	100.000	0.00
HILL DAVID E SR &	4708-22-200-019	233,400	401	CA	2929 ORE VALLEY DR	100.000	0.00
HOUGH CARL F JR & RUBY M TRUST	4708-29-201-203	159,100	401	HDR	1916 ANDOVER BLVD	100.000	0.00
HOWELL WAYNE E & JUDY	4708-33-401-033	113,800	401	SR	201 W PETERSON DR	100.000	0.00
JAMES RAY D	4708-27-102-011	262,800	401	MDR	1385 REMSING DR	100.000	0.00
JONES JESSE & FELICIA	4708-02-200-017	254,000	401	CA	12625 READ RD	100.000	0.00
KEITH LEE G & CLAUDIA M	4708-27-101-060	197,900	401	SR	1475 SHORELINE DR	100.000	0.00
KRZYCKI STELLA AKA KRISTY STEL	4708-03-201-052	222,300	401	SR	5516 BULLARD RD	100.000	0.00
LANG ROBERT	4708-25-299-098	7,300	410	MR-2	1669 MONTGOMERY	100.000	0.00
LAWRENCE DONALD & LINDA	4708-16-101-109	150,500	401	STR	3541 EAST ST	100.000	0.00
LUNSFORD EMORY R & CHERYL E TR	4708-22-303-043	98,900	401	SR	11986 MAXFIELD BLVD	100.000	0.00
MACK WALTER JOHN III & KAREN L	4708-29-301-054	175,000	401	SR	2373 LORRAINA LN	100.000	0.00
MARTINSEN TOMMY & DOROTA	4708-29-201-105	225,700	401	SR	1370 ROLLING HILLS DR	100.000	0.00
MARTZ KATHLEEN & MLYNARSKI THO	4708-32-201-014	156,600	401	HDR	1659 NEWGATE LN	100.000	0.00
MOORVAN GARRY & ANNETTE	4708-07-200-009	271,800	401	SR	748 MYSTIC WOODS DR	100.000	0.00
MOTT MICHAEL J & FRANCES	4708-12-100-032	145,100	401	CA	4865 CULLEN RD	100.000	0.00
NICKEL STEPHEN	4708-05-101-015	263,400	401	CA	4643 VINCENT DR	100.000	0.00
NIED MICHAEL D	4708-16-101-034	111,200	401	SR	5798 CULLEN RD	100.000	0.00
OLSON ARTHUR J & MARILYN J	4708-31-100-032	158,900	401	STR	3583 AVON ST	79.000	0.00
PASINI CHRISTOPHER & KIEKO	4708-08-101-006	244,900	401	CA	8385 FOLDENAUER DR	100.000	0.00
PATTERSON FORREST & CHERYL	4708-23-200-029	219,900	401	SR	9253 PINE HILL TR	100.000	0.00
PLOPAN NICHOLAS S & LINDA K	4708-23-103-049	182,400	401	CA	2905 IRIS LN	100.000	0.00
PRENTICE DALE A & SHIRLEY E	4708-27-204-091	134,100	401	SR	2628 SUN TERRACE DR	100.000	0.00
PRANO PAUL J	4708-04-400-033	99,500	401	SR	1760 DORIS JEAN	100.000	0.00
PU N MATTHEW P & KATHRYN L	4708-08-101-014	223,200	401	CA	10452 ORCHARD BLOSSOM VW	100.000	0.00
		176,800	401	SR	9025 PINE HILL TR	100.000	0.00

County: 47 LIVINGSTON Unit: HARTLAND TOWNSHIP

***** Owner's Name *****	**** Parcel Number ****	2024 March BOR	Class	Zone	* Property Address	*	PRE %	Tran%
		S.E.V. Taxable						
QUINN GREGORY & SHARON	4708-22-301-080	135,600	401	SR	2090 BIRCH		100.000	0.00
SAWYER NEREIDA	4708-14-400-024	244,900	401	CA	3101 FENTON RD		100.000	0.00
SCHNEIDER KURTIS M & JESSICA C	4708-30-202-006	208,400	401	PDSR	1824 PARK RIDGE CT		100.000	0.00
SCROGGINS CHARLES & TRACY	4708-16-101-106	139,500	401	STR	10346 MAPLE		100.000	0.00
SEEBINDER HUNTER J & RHIANNON	4708-04-101-029	130,500	401	SR	10111 CARLEE JUNE		100.000	0.00
SECHUK WILLIAM R & DIXIE D	4708-30-200-006	197,400	401	PDSR	1962 PARK RIDGE CT		100.000	0.00
SPURGESS EUGENE WALTER	4708-21-102-043	127,200	407	PDMR	2710 N MOONGLOW CT		100.000	100.00
STAGGER JAMES A	4708-23-102-016	172,900	401	SR	12436 PAMELA CT		100.000	0.00
STIDHAM RICHARD L & PATRICIA T	4708-28-403-128	164,400	401	SR	620 ALAYNE CT		100.000	0.00
STRATFORD JAMES M & KAREN R	4708-29-101-018	154,100	401	SR	1838 HARTLAND WOODS		100.000	0.00
TAKACS JOSEPH & RACHAEL	4708-04-100-015	293,700	401	CA	5642 RUNYAN LAKE RD		100.000	0.00
THOMAS THOMAS M II & KRISTI	4708-19-301-061	351,300	401	PD	2373 TORREY PINE CT		100.000	0.00
TUBBS DANIEL & LISA	4708-29-401-052	208,800	401	PDSR	9935 WYNBROOK LN		100.000	0.00
VEGA ALFONSO & YADIRA G	4708-33-402-010	296,500	401	SR	165 LAKE PINES DR		100.000	0.00
VELTMAN GARY E & DEBRA A	4708-09-300-001	397,000	401	CA	10233 COOK RD		100.000	0.00
VIRDEN RONALD P & KATHLEEN A	4708-30-201-087	180,100	401	SR	1711 CLOVER RIDGE DR		100.000	0.00
WALTON THOMAS A & KATHRYN C	4708-12-200-020	243,500	401	CA	13734 CLYDE RD		100.000	0.00
WEAVER KENNETH L & LORRIE A	4708-23-103-107	201,000	401	SR	12025 COUNTRY SIDE DR		100.000	0.00
WILLIAMS TIMOTHY & JILL	4708-27-403-013	227,200	401	SR	1311 MAXFIELD RD		100.000	100.00
WRIGHT JASON	4708-27-404-029	199,300	401	PDSR	1213 COURTNEY CT		100.000	0.00
ZBRAWIONY MANFRED & HISAKO	4708-10-300-011	250,300	401	CA	4228 ARLEN DR		100.000	0.00

Totals for all Parcels: Count= 64, S.E.V.= 13,742,900, Taxable= 10,725,895



Board of Trustees

William J. Fountain, Supervisor
 Larry N. Ciofu, Clerk
 Kathleen A. Horning, Treasurer

Matthew J. Germane, Trustee
 Summer L. McMullen, Trustee
 Denise M. O'Connell, Trustee
 Joseph M. Petrucci, Trustee

2024 Hardship Exemption Program

A program created to assist low-income taxpayers in reducing their property taxes.

Under the Hardship Exemption Program, the Hartland Township Board of Review has the authority to reduce the amount of property taxes for a qualified applicant for the year in which the applicant applied.

The Hartland Township Board of Trustees at the February 6, 2024 meeting approved the following income guidelines to be used for qualifying for a 2024 Poverty Exemption.

To qualify for the Poverty Exemption Program, an applicant must meet these requirements:

- Be an owner of and occupy as a homestead the property for which an exemption is requested.
 - Produce a valid drivers' license or other form of identification if requested
 - Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested
 - File a **complete** application/claim with the supervisor or board of review, accompanied by federal and state income tax returns for **all** persons residing in the homestead, including any property tax credit returns filed in the immediately preceding year, unless income taxes are not required to be filed. In this case, the Poverty Exemption Affidavit must be completed for any occupants of the home that are not required to file income taxes.
- SUBMIT COPIES OF SUPPORTING DOCUMENTATION ONLY –DO NOT SUBMIT ORIGINALS**
- DOCUMENTATION WILL BE KEPT WITH FILE AND NOT RETURNED TO APPLICANT-**
- In addition to the Federal Poverty Income Guideline, The Hartland Township Board, by resolution, authorizes an adjustment to each family-unit size poverty guide by an additional 25%.

Size of Family Unit	Federal Poverty Guideline	Hartland Township +25% Guideline
1	\$14,580	\$18,225
2	\$19,720	\$24,650
3	\$24,860	\$31,075
4	\$30,000	\$37,500
5	\$35,140	\$43,925
6	\$40,280	\$50,350
7	\$45,420	\$56,775
8	\$50,560	\$63,200
For Each Additional Person	\$5,140	\$6,425

The Board of Review meets to review these applications three times a year – at their March, July, & December meetings. The filing deadline for Poverty Exemption Applications for the 2024 tax year are as follows:

March 11, 2024
July 11, 2024
December 15, 2024

Applications **MUST BE** received by 5:00pm on the dates above to be considered for review by the Board of Review.

Poverty Exemption Notes:

- A Poverty Exemption, if granted, is good **only** for the current tax year that the application is made.
- Only ONE Poverty Exemption Application is allowed per property per year.
- If an application is received and is incomplete at the March or July meetings, the Board of Review will table any motions on the application in hopes that the applicant will complete the application by the following meeting. Applications that are incomplete as of the December meeting cannot be tabled and will be denied for that tax year.

Criteria for Determining Exemption:

A. Income: The total income of the applicants and each member of the applicant’s household shall not exceed the income standards as adopted by resolution of the Hartland Township Board to be the Federal Poverty Income Guidelines published in the prior calendar year +25%. **Income levels SHALL NOT BE SET LOWER than the Federal Poverty Income Guidelines.**

B. Assets: The value of the Homestead will not be included when determining the assets of the applicant. The assets of the applicant and each member of the applicant’s household shall be examined to determine whether the assets could be reasonably invested, sold or used to pay the property taxes. **Asset Test** - Applicants with assets up to \$10,000 may still be granted a full Hardship Exemption. If the assets are of a nature and value that reasonably indicate that a condition of hardship or poverty does not exist, then a Hardship Exemption shall not be granted.

C. Contribution from other sources: If the Board of Review determines the applicant receives contribution toward taxes from other sources, such as a trust, inheritance, co-owner, relative, dependent, friend or occupant of the homestead, the Board of Review may consider the amount of such contributions as an addition to the applicant’s income. If the resulting sum exceeds the Income Guidelines as adopted by the Hartland Township Board then a hardship or poverty exemption shall be denied.

Poverty Exemption Applications are available from the Assessor’s Office at any time throughout the year or online at www.hartlandtwp.com. For any additional information, you may contact the Assessors Office at (810) 632-7498.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (Indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.

First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.

Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION

The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

BEGINNING RATIOS FOR 24

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name Livingston County		City/Township Name (check appropriate box) <input type="checkbox"/> City <input checked="" type="checkbox"/> Township		Study Year 2023	Equalization Year 2024					
Assessment Roll Classification										
Class of Real Property	Study Type	Stratified Study	Combined Study	Assessed Value	No. of Parcels	Sample	True Cash Value	% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks
100 Agricultural	AS			19,087,500	9	Assessed Value: 1,951,200	4,143,905	47.09 %	40,534,084	AS
200 Commercial	ST	✓		132,512,300	16	Assessed Value: 23,517,200	65,548,700	41.53 %	319,085,158	ST
300 Industrial	AS			7,215,500	5	Assessed Value: 1,138,900	2,675,950	42.56 %	16,953,712	AS
400 Residential	SS			941,403,800	406	Assessed Value: 0	0	44.79 %	2,101,816,923	SS
500 Timber-Cutover	NC			0	0	Assessed Value: 0	0	0.00 %	0	NC
600 Developmental	AS			5,733,500	4	Assessed Value: 1,473,200	2,995,843	49.17 %	11,660,565	AS
TOTAL - REAL				1,105,952,600	440				2,490,050,442	

Study Type Codes
 AS: Appraisal Study OH: One Hundred % Study S1: One Year Sales Study S2: Two Year Sales Study
 NW: New Class ES: Estimated Values (Explain):

INSTRUCTIONS, Page 1:
 Enter county name.
 Enter Unit name and check the appropriate box for township or city.
 Enter study year followed by equalization year.
 For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.
Study type: Enter the two character code/s that best identify the study type/s used to obtain the projected true cash value for the classification. NOTE: The two character codes to be used can be found under the "Study Type Codes" heading of this form.
Stratified Study: If a stratified study is used, check this box and follow the instructions on page 2 of this form.
Combined Study: If a combined study is used, check this box and follow the instructions on page 3 of this form.
Assessed Value: Enter the current year's ending Assessed Value of the classification from the 2164 (L-4023).
No. of Parcels: Enter the number of parcels included in the study sample.
Sample Assessed Value: Enter the assessed value of the appraisal study sample when study type "AS" is used. If "OH" is also selected this value must match Assessed Value of the classification. NOTE: No data entry required if using a sales study, stratified study or combined study.
Projected True Cash Value: Enter the total Projected True Cash Value by summing the projected true cash values of the individual units in the classification.
Remarks: Enter brief remarks relating to the study if applicable.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.
Study type: No entry required.
Stratified Study: No entry required.
Combined Study: No entry required.
Assessed Value: Enter the total current year's ending Assessed Value of the classification from the 2164 (L-4023). This is the sum of all the assessed value for the classification from the current year individual unit 2164's (L-4023's).
No. of Parcels: Enter the total number of study parcels included in the classification.
Sample Assessed Value: No entry required.
Sample True Cash Value: No entry required.
% Ratio Assessments to Appraisals: Enter the ratio by dividing the total Assessed Value of the classification by the total Projected True Cash Value of the classification. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75).
Projected True Cash Value: Enter the total Projected True Cash Value by summing the projected true cash values of the individual units in the classification.
Remarks: Enter brief remarks relating to the study if applicable.

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100 REAL PROPERTY					
101 Agricultural	77	19,087,500	47.09	40,534,084	CS
102 LOSS		5,400	47.09	11,467	
103 SUBTOTAL		19,082,100	47.09	40,522,617	
104 ADJUSTMENT		1,064,900			
105 SUBTOTAL		20,147,000	49.72	40,522,617	
106 NEW		492,400	49.72	990,346	
107				0	
108 TOTAL Agricultural	78	20,639,400	49.72	41,512,963	
109 Computed 50% of TCV Agricultural		20,756,482		Recommended CEV Agricultural	20,639,400
Computed Factor =	1.00000				

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
200 REAL PROPERTY					
201 Commercial	259	132,512,300	41.53	319,085,158	CS
202 LOSS		2,006,800	41.53	4,832,170	
203 SUBTOTAL		130,505,500	41.53	314,252,988	
204 ADJUSTMENT		26,229,600			
205 SUBTOTAL		156,735,100	49.88	314,252,988	
206 NEW		9,224,900	49.88	18,494,186	
207				0	
208 TOTAL Commercial	262	165,960,000	49.88	332,747,174	
209 Computed 50% of TCV Commercial		166,373,587		Recommended CEV Commercial	165,960,000
Computed Factor =	1.00000				

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
300 REAL PROPERTY					
301 Industrial	25	7,215,500	42.56	16,953,712	CS
302 LOSS		0	42.56	0	
303 SUBTOTAL		7,215,500	42.56	16,953,712	
304 ADJUSTMENT		1,174,100			
305 SUBTOTAL		8,389,600	49.49	16,953,712	
306 NEW		0	49.49	0	
307				0	
308 TOTAL Industrial	25	8,389,600	49.49	16,953,712	
309 Computed 50% of TCV Industrial		8,476,856		Recommended CEV Industrial	8,389,600
Computed Factor =	1.00000				

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
400 REAL PROPERTY					
401 Residential	5,558	941,403,800	44.79	2,101,816,923	ES
402 LOSS		2,025,100	44.79	4,521,322	
403 SUBTOTAL		939,378,700	44.79	2,097,295,601	
404 ADJUSTMENT		98,265,430			
405 SUBTOTAL		1,037,644,130	49.48	2,097,295,601	
406 NEW		25,228,870	49.48	50,988,015	
407				0	
408 TOTAL Residential	5,562	1,062,873,000	49.48	2,148,283,616	
409 Computed 50% of TCV Residential		1,074,141,808		Recommended CEV Residential	1,062,873,000
Computed Factor =	1.00000				

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
500 REAL PROPERTY					
501 Timber-Cutover	0	0	50.00	0	
502 LOSS		0	50.00	0	
503 SUBTOTAL		0	50.00	0	
504 ADJUSTMENT		0			
505 SUBTOTAL		0	50.00	0	
506 NEW		0	50.00	0	
507				0	
508 TOTAL Timber-Cutover	0	0	50.00	0	
509 Computed 50% of TCV Timber-Cutover		0		Recommended CEV Timber-Cutover	0
Computed Factor =	1.00000				

	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
600 REAL PROPERTY					
601 Developmental	13	5,733,500	49.17	11,660,565	
602 LOSS		5,733,500	49.17	11,660,565	
603 SUBTOTAL		0	50.00	0	
604 ADJUSTMENT		0			
605 SUBTOTAL		0	50.00	0	
606 NEW		0	50.00	0	
607				0	
608 TOTAL Developmental	0	0	50.00	0	
609 Computed 50% of TCV Developmental		0		Recommended CEV Developmental	0
Computed Factor =	1.00000				

800 TOTAL REAL	5,927	1,257,862,000	49.53	2,539,497,465	
809 Computed 50% of TCV REAL		1,269,748,733		Recommended CEV REAL	1,257,862,000

ECF COMPARISON REPORT

ECF	Neighborhood Name	2021 ECF	2022 ECF	2023 ECF		2024 ECF	2024 +/- As a Percent	2024 AG ECF
4005	Older Farm Homes	1.590	1.643	1.500		1.394	-7.07%	1.356
4012	Hartland Village Residential	1.600	1.710	1.650		1.609	-2.48%	1.000
4015	Moreview Hills	1.500	1.586	1.550		1.472	-5.03%	1.000
4020	Metes & Bounds Yr 2000 +	1.165	1.062	1.100		1.054	-4.18%	0.889
4040	Metes & Bounds 1940 - 1960's	1.475	1.516	1.600		1.558	-2.63%	1.37
4070	Metes & Bounds 1970 - 80's	1.225	1.216	1.200		1.259	4.92%	1.138
4090	Metes & Bounds 1990 - 1999	1.000	0.955	0.950		1.001	5.37%	0.783
4115	Melody, Handy MS, Oakglade, 3 Lks, Penny	1.590	1.574	1.500		1.651	10.07%	1.000
4120	Whispering Meadows Sec 24-401	1.150	1.225	1.250		1.523	21.84%	1.000
4140	Forestbrook Hills Sec 27-404	0.975	0.936	0.900		0.944	4.89%	1.000
4150	Hartland Woods & Rolling Hills Sec 29-101	1.150	1.202	1.200		1.236	3.00%	1.000
4170	Millpointe Sec 29-201	1.130	1.196	1.200		1.256	4.67%	1.000
4190	San Marinos All	0.950	0.917	0.900		0.905	0.56%	1.000
4200	Hartland Country Club Sec 23	1.435	1.518	1.450		1.523	5.03%	1.000
4210	Dunham Lake S & Hartland Hills Sec 12,16,24	1.425	1.409	1.400		1.408	0.57%	1.000
4225	Parshallville Pond & Heritage Mdws Sec 5 & 22	0.990	0.895	1.000		1.025	2.50%	1.000
4230	Hartland Shores Est Sec 28	1.250	1.260	1.350		1.452	7.56%	1.000
4240	Autumn Woods Sec 29,30,31	0.825	0.795	0.750		0.796	6.13%	1.000
4241	Cobblestone Preserves 29-401	0.750	0.668	0.650		0.691	6.31%	1.000
4245	Pines of Hartland Sec 08-101	1.095	1.086	1.100		1.155	5.00%	1.000
4250	Dunham Lake Estates Sec 13-401	1.200	1.260	1.200		1.408	17.33%	1.000
4255	Hartland Estates Sec 19-401 & 402	0.750	0.746	0.750		0.760	1.33%	1.000
4260	Walnut Ridge Estates Sec 19-301	0.990	1.044	0.900		0.926	2.89%	1.000
4270	Meadowview Estates Sec 32	0.875	0.860	0.800		0.838	4.75%	1.000
4275	Woods Edge Sec 27-405	0.975	0.936	0.900		0.905	0.56%	1.000
4280	Wilderness Lake Est Sec 35, 36	0.925	0.946	0.900		0.906	0.67%	1.000
4285	Fiddler Grove Sec 29-105	1.050	1.040	0.950		0.921	-3.05%	1.000
4290	Long Lake Pines Sec 33-402	0.850	0.858	0.900		0.907	0.78%	1.000
4300	Hartland Manor Condos Sec 21-302	1.438	1.438	1.000		0.997	-0.30%	1.000
*4320	Fawn, Woodcliff's & Fox Ridge		1.244	1.150		1.204	4.70%	1.000
*4325	Fox Ridge Stacked Units		0.947	0.950		1.059	11.47%	1.000
*4330	Hunters Ridge Condos		1.000	1.000		1.059	5.90%	1.000
*4335	Hunters Ridge Stacked		1.060	1.000		1.059	5.90%	1.000
4510	Plesant Valley Golf & Country Club-Bitten Lk	1.372	1.451	1.500		1.695	13.00%	1.000
4530	Round Lake Front	1.695	1.814	1.700		1.738	2.24%	1.000
4535	Handy Lake Front	1.695	1.814	1.700		1.738	2.24%	1.000
4540	Maxfield Lake Front	1.695	1.814	1.700		1.738	2.24%	1.000
4545	Bullard Lake Woods Front Sec 23-105	1.275	1.293	1.300		1.431	10.08%	1.000
4550	Hartland Lakes Estates Sec 27-102	0.975	1.017	0.900		1.116	24.00%	1.000
4555	Lake Tyrone	1.630	1.508	1.600		1.614	0.88%	1.000
4560	Lake Metes & Bounds	0.998	1.035	1.100		1.117	1.55%	1.159
4565	Long Lake Front	1.260	1.035	1.150		1.184	2.96%	1.000
4570	Whalen Lake	1.275	1.293	1.100		1.117	1.55%	1.159
AVERAGE		1.210	1.205	1.171		1.217	3.97%	1.020

* New neighborhood 2022

2023 Assessed Value Totals *****

2024 Parcel	2023 Board	Loss	+ or -	New	2024 Board
Count	Of Review		Adjustment	Of Review	Of Review
Real Property	Count	Loss	+ or -	New	2024 Board
Agricultural	78	19,087,500	5,400	1,064,900	492,400
Commercial	262	132,512,300	2,006,800	26,229,600	9,224,900
Industrial	25	7,215,500	0	1,174,100	0
Residential	5562	941,403,800	2,025,100	98,265,430	25,228,870
Timber-Cutover	0	0	0	0	0
Developmental	0	5,733,500	5,733,500	0	0
Total Real	5927	1,105,952,600	9,770,800	126,734,030	34,946,170
Ag. Personal	0	0	0	0	0
Com. Personal	367	10,590,700	1,035,400	0	4,659,700
Ind. Personal	7	847,300	29,200	0	23,800
Res. Personal	0	0	0	0	0
Util. Personal	6	30,132,500	136,100	0	2,596,800
Total Personal	380	41,570,500	1,200,700	0	7,280,300
Total Exempt	98	0	0	0	0
Grand Totals	6405	1,147,523,100	10,971,500	126,734,030	42,226,470

***** Taxable Value Totals *****


2024 Parcel	2023 Board	Losses	+ or -	Additions	2024 Board
Count	Of Review		Adjustment		Of Review
Real Property	Count <td>Losses <td>+ or - <td>Additions <td>2024 Board</td> </td></td></td>	Losses <td>+ or - <td>Additions <td>2024 Board</td> </td></td>	+ or - <td>Additions <td>2024 Board</td> </td>	Additions <td>2024 Board</td>	2024 Board
Agricultural	78	9,348,117	1,860	470,268	163,400
Commercial	262	107,518,264	306,098	6,652,762	5,255,600
Industrial	25	5,609,745	0	638,384	0
Residential	5562	717,305,094	609,182	47,245,593	17,173,108
Timber-Cutover	0	0	0	0	0
Developmental	0	3,248,292	3,248,292	0	0
Total Real	5927	843,029,512	917,140	55,007,007	22,592,108
Ag. Personal	0	0	0	0	0
Com. Personal	367	10,590,700	1,125,300	-1,072,100	5,821,700
Ind. Personal	7	847,300	0	-29,200	23,800
Res. Personal	0	0	0	0	0
Util. Personal	6	30,132,500	397,900	-896,600	3,755,200
Total Personal	380	41,570,500	1,523,200	-1,997,900	9,600,700
Total Exempt	98	0	0	0	0
Grand Totals	6405	884,600,012	2,440,340	53,009,107	32,192,808

Total Class Changes 13

Signed: _____ Date: _____ Certificate #: _____

State Tax Commission Assessment Roll Certification (Assessor of Record, Pre-March Board of Review)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.10d Attach original copy to the assessment roll.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (This form must be filed with the MBOR by the first Monday in March or by the specified charter deadline)			
Assessing Officer Name AMANDA CARRIGAN	Certification Number R-7063	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2024
Local Unit of Government Name HARTLAND TOWNSHIP	City or Township HARTLAND TOWNSHIP	County Name LIVINGSTON	
PART 2: PRE-BOARD OF REVIEW ASSESSED VALUES, CAPPED VALUES AND TENTATIVE TAXABLE VALUES - Ad Valorem			
Property Class	Assessed Values	Capped Values	Tentative Taxable Value
Real Agriculture	20,639,400	10,039,716	10,039,716
Real Commercial	165,960,000	119,568,603	120,671,367
Real Industrial	8,389,600	6,070,503	6,248,129
Real Residential	1,062,873,000	771,304,046	781,592,286
Real Timber Cutover	0	0	0
Real Developmental	0	0	0
TOTAL REAL PROPERTY	1,257,862,000	906,982,868	918,551,498
TOTAL PERSONAL PROPERTY	47,650,100	47,650,100	47,650,100
TOTAL REAL & PERSONAL PROPERTY	1,305,512,100	954,632,968	966,201,598
PART 3: ASSESSOR CERTIFICATION			
<p><i>I hereby certify that the information contained within this Assessor of Record Assessment Roll Certification is true and accurate to the best of my knowledge, information and belief and that the valuations were prepared by my self as the assessing officer of record and pursuant to the guidelines found within the State Tax Commission's Supervising Preparation of the Assessment Roll document. I further certify that I have determined that the Ad Valorem and Special Acts assessed, capped and tentative taxable valuations contained within this Assessor Certification Statement compose the aggregate assessed valuations of taxable property for the above mentioned local unit of government prior to the March Board of Review.</i></p>			
Assessing Officer Signature 		Date 