

Charlevoix County Interlocal Agreement for County Designated Assessor

This Interlocal Agreement, by and between the County of Charlevoix, a political subdivision of the State of Michigan (hereinafter referred to as the “County”) whose principal offices are 301 State Street, Charlevoix, MI 49720, and a majority of the following

The Townships of:

Bay, whose principal office is 05045 Boyne City Road, Boyne City, MI 49712
Boyne Valley, whose principal office is PO Box 191, 2489 Railroad Street, Boyne Falls, MI 49713
Chandler, whose principal office is 07620 Chandler Hill Rd, Boyne Falls, MI 49713
Charlevoix, whose principal office is 12491 Waller Rd, Charlevoix, MI 49720
Evangeline, whose principal office is PO Box 396, 02746 Wildwood Harbor Rd, Boyne City, MI 49712
Eveline, whose principal office is 08525 Ferry Rd, East Jordan, MI 49727
Hayes, whose principal office is 09195 Old US 31 Hwy N, Charlevoix, MI 49720
Hudson, whose principal office is 07865 Reynolds Rd, Elmira, MI 49730
Marion, whose principal office is 03735 Marion Center Rd, Charlevoix, MI 49720
Melrose, whose principal office is 04289 M-75 N, Walloon Lake, MI 49796
Norwood, whose principal office is PO Box 113, 19759 Lake St, Charlevoix, MI 49720
Peaine, 36825 King’s Highway, Beaver Island, MI 49782
St. James, PO Box 85, 37830 King’s Highway, Beaver Island, MI 49782
South Arm, PO Box 304, 02811 M 66 S, East Jordan, MI 49727
Wilson, PO Box 447, 02530 Fall Park Rd, Boyne City, MI 49712

The Cities of:

East Jordan, whose principal office is PO Box 499, 201 Main St, East Jordan, MI 49727
Boyne City, whose principal office is 319 N. Lake St, Boyne City, MI 49712
Charlevoix, whose principal office is 210 State St, Charlevoix, MI 49720

each a political subdivision of the State of Michigan (each hereinafter referred to as an “Assessing District,” and collectively referred to as the “Assessing Districts”), is entered into pursuant to the Urban Cooperation Act of 1967, Public Act 7 of 1967 (Ex. Sess.), as amended, MCL 124.501 *et seq.*, and the General Property Tax Act, Public Act 206 of 1893, as amended by Public Act 660 of 2018, MCL 211.10g, for the purpose of designating an individual to serve as the County’s Designated Assessor.

WHEREAS, pursuant to MCL 211.10g(4), every County shall have a Designated Assessor on file with the State Tax Commission as of December 31, 2020 (“Designated Assessor”); and

WHEREAS, the County Designated Assessor is designated by an Interlocal Agreement executed by and between the County Board of Commissioners, a majority of the Assessing Districts in the County and the individual put forth as the proposed designated assessor; and

WHEREAS, the individual designated as the County’s Designated Assessor must be approved by the State Tax Commission.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

A. Background Information

1. Name of the County and proposed Designated Assessor:

This Interlocal Agreement involves the County of Charlevoix, Michigan and all its local assessing districts. The Charlevoix County Board of Commissioners, as the administrative and legislative body of the County by state Constitution and statute, agrees to allow its Equalization Director, Emily Selph, to be the Designated Assessor for Charlevoix County and to provide assessing services to the Assessing Districts, if requested by an Assessing District or required by the State Tax Commission. The Charlevoix County Board of Commissioners and a majority of the Assessing Districts designate Emily Selph to serve as the Designated Assessor for Charlevoix County.

2. Identification of all the Assessing Districts within the County:

The townships and cities named above and known collectively as the Assessing Districts constitute the entirety of the assessing districts within the County of Charlevoix.

3. Charlevoix County property value, parcel count, and noteworthy property information:

- a. **Totals by property class** - 2020 Charlevoix County State Equalized Value ("SEV") totals, including special act value, and parcel counts for each property class are attached as Appendix A.
- b. **Parcel counts by local unit** - The L-4022 ad valorem and L-4022 special acts reports annually filed with the State Tax Commission and County Equalization show parcel counts and post March Board of Review SEVs for each property class within an assessing district. A copy of the 2020 L-4022 reports for each township and city named above are attached as Appendix B.
- c. **Unique, complex or high value properties within the County** - A list of unique, complex or high value properties within Charlevoix County is attached as Appendix C.

4. Length of the agreement:

- a. **Term of Agreement** - This Agreement shall be for an indefinite term, unless the Designated Assessor's designation is revoked by the State Tax Commission, or unless terminated after five (5) years by the County, Designated Assessor, or a majority of the Assessing Districts. Any such termination shall be made by a written notice to all parties no less than ninety (90) days before the effective date of the termination.
- b. **Designation as Designated Assessor** - If approved by the State Tax Commission, the Charlevoix County Designated Assessor shall serve for a minimum of five (5) years from the effective date of this agreement unless the designation is revoked pursuant to section A.5.b of this agreement. If Emily Selph is no longer employed as Equalization director, the County shall request the State Tax Commission revoke her designation as the current Designated Assessor.
- c. **Designated Assessor acting as assessor of record** - The Designated Assessor shall only enter into a contract with an Assessing District to act as their assessor of record when required to by the State Tax Commission pursuant to MCL 211.10g or upon direct action of the

governing board of an assessing district. When the contract is required by the State Tax Commission, unless earlier times are agreed to by the State Tax Commission and the Designated Assessor, an Assessing District that is under contract with a designated assessor under this subsection may petition the State Tax Commission no sooner than 3 years after commencement of the contract to end its contract with the designated assessor and may subsequently terminate the contract, subject to State Tax Commission approval, no sooner than 5 years after commencement of the contract.

5. Approval and revocation of designation by State Tax Commission:

- a. **Approval of designation** - Upon execution of this agreement by a majority of Assessing Districts, the County, and the Designated Assessor, the County shall petition the State Tax Commission for their approval of the Designated Assessor for Charlevoix County.
- b. **Revocation of designation** - The State Tax Commission may revoke the approved designation of a current designated assessor under the following circumstances:
 - (i) if the County Designated Assessor dies or becomes incapacitated.
 - (ii) If the designated assessor was designated and approved based on his or her employment status and that status materially changes.
 - (iii) If it determines at any time that the County Designated Assessor is not capable of ensuring that contracting assessing districts achieve and maintain substantial compliance with the requirements in MCL 211.10g(1).

6. Agreement effective date:

This agreement will be effective January 1, 2021, or at such time the State Tax Commission approves the designation of the Designated Assessor, whichever is later.

7. Place of performance of duties:

Performance of duties shall be routinely conducted through the Charlevoix County Equalization office at its normal place of business, currently 301 State St, Charlevoix, MI 49720.

B. Qualifications of proposed Designated Assessor:

1. Current assessor certification level and number:

Emily Selph is currently certified as a Michigan Advanced Assessing Officer with certification number R-9527.

2. Identification of current employment status and specific assessing or equalization responsibilities:

Emily Selph is the Equalization Director for Charlevoix County and the assessor for Springvale Township, Emmet County. A full resume detailing current and previous responsibilities and experience is attached as Appendix D.

3. Conflict of interest disclosures:

There are no known conflicts of interest between the Designated Assessor and Charlevoix County or any of the Assessing Districts.

C. Scope of services provided by Designated Assessor while serving as the assessor of record for an Assessing District:

1. General Agreement:

When serving as the assessor of record for an Assessing District, the Designated Assessor will provide a property assessment administration program, through the Charlevoix County Equalization Department, for the Assessing District in compliance with statute, orders, and directives of the State Tax Commission. The program will be administered by the named Designated Assessor, who will list, approve and maintain a complete set of records of all real and personal property subject to ad valorem taxation, specific taxes, in lieu of tax agreements and exempt properties within the corporate limits of the Assessing District. The Designated Assessor agrees to perform the following services with the assistance of private contracts approved by the County, and the employees, offices, equipment, and materials of the County:

- a. **Preparation of assessment rolls** - For any Assessing District under contract with the Designated Assessor, the Designated Assessor will meet the guidelines of the State Tax Commission's document "Supervising Preparation of the Assessment Roll" approved by the State Tax Commission August 21, 2018. Approximately twenty percent (20%) of the parcels in the Assessing District will be inspected and reappraised each year. The final factor on the Assessing District's assessment roll will be determined by the action of the Assessing District's Board of Review, the process of county equalization determined by the Charlevoix County Board of Commissioners and the process of state equalization, as determined by the State Tax Commission.
- b. **Correction of deficiencies identified in State Tax Commission audit** - If necessary, the Designated Assessor shall work with the Assessing District to develop and timely file a Corrective Action Plan with the State Tax Commission. Unless otherwise indicated in a Corrective Action Plan which has been approved by the State Tax Commission, all deficiencies will be corrected before a follow up review of an assessment roll prepared and certified by the Designated Assessor.
- c. **Reappraisal** - The Designated Assessor shall conduct, or cause to be conducted, any reappraisal required by this agreement, requested by the Assessing District, or necessary due to a natural disaster.
- d. **Qualified staff** - The assessment roll will be certified by the Designated Assessor. Assistance in preparing the assessment roll and executing the property assessment administration program established for the Assessing District may be provided by any employees or contractors the Designated Assessor may from time to time determine necessary.
- e. **Record cards** - The master file shall be the property of the Assessing District. The Designated Assessor will maintain the master file at a site of her choosing with reasonable

access available to the Assessing District. Real property printed records, if any, will be located at the Assessing District offices. Personal property printed records will be maintained by the Designated Assessor at a reasonable location.

- f. **Conduct of operations** - All parties recognize that good public relations are vital to the success of the assessment administration program. During the terms of this Agreement, the Designated Assessor will endeavor to promote understanding and amicable relations with all members of the public. Employees may be assigned by the Designated Assessor to maintain limited office hours at the Assessing District Offices to conduct their duties, interact with Assessing District staff and elected officials, attend meetings, promote community relations, and to meet with property owners about assessment issues and questions. The Assessing District will provide adequate office area and operational infrastructure such as telecommunication, data communication, utilities, networking capabilities, and electronic storage capacity, to adequately support required staff activities and necessary ancillary functions. The accommodations shall be safe, modern, and reflect a professional function.
- g. **Property owner notification and official statements** - It shall be the responsibility of the Designated Assessor to notify the property owners of increased assessed and taxable values, as provided by law, as well as distribute personal property statements and other official forms. The Assessing District shall pay any and all charges for printing and mailing notifications and statements.
- h. **Assessment roll** - The Designated Assessor shall prepare or shall cause the preparation of the assessment roll and certify it for the Assessing District in a timely manner.
- i. **Board of review** - The Designated Assessor, or her qualified representative, will advise and assist the Assessing District's Board of Review in preparing for, conducting and implementing any changes resulting from the required meetings of the Board.
- j. **Appeals** - The Assessing District shall retain ultimate control of all litigation and settlement negotiations and the Designated Assessor shall operate under the direction of the Assessing District in any litigation regarding a tax appeal, including appeals to the Small Claims Division. The Designated Assessor, or her representative, shall represent the Assessing District in all property assessment appeals and in proceedings before the Michigan Tax Tribunal. The Assessing District shall designate and provide the legal services for such appeals or proceedings; however, costs or expenses, which may be incurred by the Designated Assessor in employing additional counsel, expert appraisers, or performing extraordinary specific appraisal work in connection with such appeals, proceedings, or other functions, shall be paid by the Assessing District provided that the Designated Assessor, seeks and obtains approval from the Assessing District prior to incurring such costs or expenses. While under contract with an Assessing District the Designated Assessor shall not charge additional fees for her, or her representatives, time or mileage associated with the defense of appeals to the Small Claims Division of the Michigan Tax Tribunal. The Assessing District shall pay time and mileage associated with all other Tax Tribunal hearings or State Tax Commission. Additionally, when an Assessing District is no longer under contract with the Designated Assessor, the Designated Assessor, or designated representative, shall represent the Assessing District in all property assessment appeals and in proceedings filed

while under contract with the Designated Assessor and shall be reimbursed for time and mileage.

- k. **Computerized appraisals and information technology** - The Designated Assessor shall maintain electronic property records using a computer-assisted mass-appraisal system. Assessment administration, including digital photography and sketching, as well as general business application software, shall be prescribed by the Designated Assessor and will be compatible with applications currently in use by the Assessing District. Data patches and solutions shall be reached using collaborative, shared resources to achieve greatest possible compatibility. The records will be utilized for annual valuation updates. The Designated Assessor will ensure that the assessment records reflect the property's true cash value, assessed valuation, and taxable valuation to be utilized for any property tax calculations in conformance with all requirements of the General Property Tax law, MCL 211.1 et seq.
- l. **Reporting requirement and responsibility to meet with local unit officials** - The Designated Assessor, as needed, will timely prepare reports or attend meetings as requested by local officials of the Assessing District.
- m. **Any and all obligations of local unit assessing staff members** - If an Assessing District employs any assessing staff other than the Assessor of Record, those staff members shall remain employees of the Assessing District. Those staff members will continue to conduct their duties under the supervision of the Designated Assessor. If changes in duties are identified as necessary by the Designated Assessor, those changes will be discussed with the employee and Assessing District prior to implementation. No existing staff member will be terminated by the Designated Assessor without prior approval of the Assessing District.
- n. **Responsibilities of the Designated Assessor while not acting as an assessor of record of an Assessing District under this agreement** - The Designated Assessor shall have no responsibilities during the period in which they are not acting as the assessor of record for an Assessing District.
- o. **Requirement to remain certified and in good standing** - The Designated Assessor is required to remain certified at the Advanced or Master Assessing Officer level by the State Tax commission and remain in good-standing.
- p. **Non-exclusivity of assessing services** - Nothing in this Agreement prevents or limits the Designated Assessor from serving as the Designated Assessor, Assessor of Record or Equalization Director for this or any other County in Michigan or for any assessing district in any other County in Michigan.

D. Duties and responsibilities for Assessing District while contracting with Designated Assessor:

1. Reappraisal:

When an Assessing District is required by the State Tax Commission to utilize the services of the Designated Assessor a full reappraisal of all properties in the district will be conducted at the Assessing

District's expense. The Designated Assessor shall conduct, or cause to be conducted, the reappraisal and may waive the reappraisal requirement in full or in part, as she deems appropriate.

2. Equipment and supplies:

The Assessing District will provide all equipment and supplies needed for the routine performance of its duties, except as otherwise set forth herein. An Assessing District under contract with the Designated Assessor shall pay any and all costs for software and licenses (such as but not limited to Apex, BS&A, PivotPoint) needed to allow the software currently being utilized in the Equalization Department to be used to provide services for the Assessing District.

3. Maps and records:

The Assessing District shall provide available land use maps, zoning maps, street/centerline maps, plats, topographical maps, sewer and water maps, and shall make available any records or data, which may be of use in making the appraisal, without cost to the Designated Assessor.

4. Access to documents and information:

While under contract with the Designated Assessor, the Assessing District shall provide reasonable access to all historic and current assessing records, documents, databases, and information. This shall include remote access to the Assessing District's computer and network system if available.

5. Policies and procedures of Assessing District:

While under contract with the Designated Assessor, the Assessing District shall make the Designated Assessor aware of any applicable local policies and procedures including technology, equipment, facilities, personnel, etc. that may apply to them as a contractor.

E. Cost and Compensation for Designated Assessor:

1. Fee structure for services provided:

When the Designated Assessor is serving as the assessor of record for an Assessing District the fees charged shall be based on the fee schedule found in Appendix E. Rates in Appendix E shall increase annually on the anniversary of this agreement by the greater of 1% or the CPI, but not to exceed 5%. The Designated Assessor shall provide an updated current fee schedule to an Assessing District upon entering into a contract for services.

2. Payment responsibility:

All fees for services provided by the Designated Assessor when acting as the assessor of record for an Assessing District shall be invoiced on a monthly basis and shall be paid within 45 days of invoicing. All annual fees will be billed on a prorated basis. All payments for said fees shall be rendered by the Assessing District receiving services and paid to Charlevoix County. Upon the revocation or termination of a contract for the Designated Assessor to act as the assessor of record for an Assessing District all payments for services completed through date of termination of the contract, shall be made to Charlevoix County.

3. Appropriation of fees:

The County shall place not less than 90% of the fees paid by an Assessing District within a separate line-item of the Equalization Department budget, which shall be in addition to the other budget line-items

used for the overall operation of the department based on present and standard operation. Any appropriations from this additional budget line-item shall require approval of the Board of Commissioners. Failure to comply with the requirements of this provision shall be cause for termination of this agreement.

F. Independent contractor:

At all times and for all purposes under this Agreement, the relationship of Charlevoix County to the Assessing District shall be that of an independent contractor. The Designated Assessor shall be and remain an employee of Charlevoix County. The Charlevoix County Equalization Director may direct, supervise, and discipline staff of the Equalization Department while employed by Charlevoix County and those employees may be directed to assist Assessing Districts as needed.

G. Insurance:

Charlevoix County shall maintain reasonable insurance for liability, errors and omissions which covers the Designated Assessor. Any and all other insurance shall be the responsibility of the County, the Designated Assessor, or the Assessing Districts as may be reasonable.

H. Miscellaneous:

1. Section headings:

The headings of the several sections shall be solely for convenience of reference and shall not affect the meaning, construction or effect hereof.

2. Severability:

If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, then such provision or provisions shall be deemed severable from the remaining provisions hereof, and such invalidity, illegality or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

3. Entire agreement and amendment:

In conjunction with matters considered herein, this Agreement contains the entire understanding and agreement of the parties and there have been no promises, representations, agreements, warranties or undertakings by any of the parties, either oral or written, of any character or nature hereafter binding except as set forth herein. This Agreement may be altered, amended or modified only by an instrument in writing executed by a majority of Assessing Districts, the County, and the Designated Assessor and by no other means. Each party waives their future right to claim, contest or assert that this Agreement was modified, canceled, superseded or changed by any oral agreements, course of conduct, waiver or estoppel.

4. Successors and assigns:

All representations, covenants and warranties set forth in the Agreement by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

5. Terms and conditions:

The terms and conditions used in this Agreement shall be given their common and ordinary definition and will not be construed against either party.

6. Execution of counterparts:

This Agreement may be executed in any number of counterparts and each such counterpart shall for all purposes be deemed to be an original; and all such counterparts, or as many of them as the parties shall preserve undestroyed, shall together constitute one and the same instrument.

7. No Third Party or Release of Immunity:

This Agreement does create a joint venture and is not enforceable by third parties, nor does it in any way waiver or release the governmental and officer immunities of either the County, Assessing Districts or Designated Assessor, all such rights being reserved.

IN WITNESS WHEREOF, the authorized representatives of the Parties hereto have fully executed this instrument.

DESIGNATED ASSESSOR

Emily Selph

Date

COUNTY OF CHARLEVOIX

Chris Christensen, Chair
County Board of Commissioners

Date

Cecilia Borths, County Clerk

Date

BAY TOWNSHIP

Larry A. Moeschke, Supervisor

Date

BOYNE VALLEY TOWNSHIP

Sue Hobbs, Supervisor

Date

CHANDLER TOWNSHIP

Dennis P. Howard, Supervisor

Date

CHARLEVOIX TOWNSHIP

Charles Center, Supervisor

Date

EVANGELINE TOWNSHIP

James Howell, Supervisor

Date

EVELINE TOWNSHIP

John Vron dran, Supervisor

Date

HAYES TOWNSHIP

Ron VanZee, Supervisor

Date

HUDSON TOWNSHIP

Terrence L. Erber, Supervisor

Date

MARION TOWNSHIP

John Martin, Supervisor

Date

MELROSE TOWNSHIP

Vern Goodwin, Supervisor

Date

NORWOOD TOWNSHIP

David Ridenour, Supervisor

Date

PEAINE TOWNSHIP

William Kohls, Supervisor

Date

ST. JAMES TOWNSHIP

Kathleen McNamara, Supervisor

Date

SOUTH ARM TOWNSHIP

Robert Christensen, Supervisor

Date

WILSON TOWNSHIP

Todd Sorenson, Supervisor

Date

CITY OF EAST JORDAN

Russ Peck, Mayor

Date

CITY OF BOYNE CITY

Tom Neidhammer, Mayor

Date

CITY OF CHARLEVOIX

Luther Kurtz, Mayor

Date

Appendix A
2020 Charlevoix County State Equalized Value (SEV) Summary

	Ad Valorem Parcels		Special Act Parcels	
	Count	SEV	Count	SEV
Real Property Classes				
Agricultural	719	56,029,100	122	44,964,900
Commercial	1,546	187,672,700	12	1,956,400
Industrial	139	43,384,800	14	12,818,800
Residential	25,083	2,606,012,978	7	101,900
Timber-Cutover	-	-	-	-
Developmental	-	-	-	-
Total Real	27,487	2,893,099,578	155	59,842,000
Personal Property Classes				
Agricultural	-	-	-	-
Commercial	1,053	21,595,200	-	-
Industrial	53	6,938,100	17	4,319,600
Residential	1	-	-	-
Utility	125	48,267,900	-	-
Total Personal	1,232	76,801,200	17	4,319,600

Ad Valorem & Special Acts Parcels		
	Count	SEV
Real Property Classes		
Agricultural	841	100,994,000
Commercial	1,558	189,629,100
Industrial	153	56,203,600
Residential	25,090	2,606,114,878
Timber-Cutover	-	-
Developmental	-	-
Total Real	27,642	2,952,941,578
Personal Property Classes		
Agricultural	-	-
Commercial	1,053	21,595,200
Industrial	70	11,257,700
Residential	1	-
Utility	125	48,267,900
Total Personal	1,249	81,120,800
TOTAL	28,891	3,034,062,378


Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
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 Db: Bay 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX CITY OR TOWNSHIP BAY TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	76	6,790,200	303,969	240,769	78,200	6,805,200	
200 Commercial	8	15,691,600	0	262,300	5,600	15,959,500	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,230	224,596,900	1,339,500	4,607,150	3,108,350	230,972,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,314	247,078,700	1,643,469	5,110,219	3,192,150	253,737,600	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	20	347,500	35,400	0	4,000	316,100	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	4	1,722,600	2,200	0	91,800	1,812,200	
850 TOTAL PERSONAL	24	2,070,100	37,600	0	95,800	2,128,300	
TOTAL REAL & PERSONAL	1,338	249,148,800	1,681,069	5,110,219	3,287,950	255,865,900	
No. of Exempt Parcels:	40	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name	ANNA WASYLEWSKI				Certificate Number	R-7691	
Assessor Officer Signature					Date	03/18/2020	

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.


Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
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Db: Bay 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX CITY OR TOWNSHIP BAY TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	0	0	0	0	0	0	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	0	0	0	0	0	0	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name ANNA WASYLEWSKI					Certificate Number R-7691		
Assessor Officer Signature 					Date 03/18/2020		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

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The assessor of record must retain a copy of the completed form.


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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-402203/24/2020 09:06 AM
Db: Charlevoix County 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX CITY OR TOWNSHIP 02 BOYNE VALLEY TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	155,500	155,500	0	0	0	
200 Commercial	100	17,917,400	253,800	167,300	1,270,200	19,101,100	
300 Industrial	6	618,500	96,100	-3,600	0	518,800	
400 Residential	2,121	164,947,600	2,101,088	633,938	3,106,900	166,587,350	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2,227	183,639,000	2,606,488	797,638	4,377,100	186,207,250	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	59	7,783,300	375,500	0	1,085,600	8,493,400	
350 Industrial	3	286,400	233,200	0	0	53,200	
450 Residential	0	0	0	0	0	0	
550 Utility	10	4,624,454	323,500	0	149,846	4,450,800	
850 TOTAL PERSONAL	72	12,694,154	932,200	0	1,235,446	12,997,400	
TOTAL REAL & PERSONAL	2,299	196,333,154	3,538,688	797,638	5,612,546	199,204,650	
No. of Exempt Parcels:	91	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name KEVIN KELLER					Certificate Number R-8275		
Assessor Officer Signature 					Date 03/24/2020		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.


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Appendix B
2020 L-4022 Ad Valorem & Special Act ReportsL-4022
03/24/2020 09:09 AM
Db: Charlevoix County 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX CITY OR TOWNSHIP 02 BOYNE VALLEY TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	8	2,224,200	0	0	0	2,224,200	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	8	2,224,200	0	0	0	2,224,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	8	2,224,200	0	0	0	2,224,200	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name KEVIN KELLER					Certificate Number R-8275		
Assessor Officer Signature 					Date 03/24/2020		

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
03/19/2020 06:57 PM
Db: Chandler2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY Charlevoix

CITY OR TOWNSHIP Chandler Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	40	2,817,400	54,000	13,200	9,400	2,786,000	
200 Commercial	3	368,100	0	600	0	368,700	
300 Industrial	1	474,000	0	9,000	0	483,000	
400 Residential	229	8,901,400	70,600	189,600	111,100	9,131,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	273	12,560,900	124,600	212,400	120,500	12,769,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	4	2,300	900	0	0	1,400	
350 Industrial	4	3,532,600	75,800	0	0	3,456,800	
450 Residential	0	0	0	0	0	0	
550 Utility	5	1,031,900	4,500	0	14,200	1,041,600	
850 TOTAL PERSONAL	13	4,566,800	81,200	0	14,200	4,499,800	
TOTAL REAL & PERSONAL	286	17,127,700	205,800	212,400	134,700	17,269,000	
No. of Exempt Parcels:	59	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name STEVE MIGDA					Certificate Number 4817		
Assessor Officer Signature <i>Steve Migda</i>					Date 03/19/2020		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

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2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY Charlevoix

CITY OR TOWNSHIP Chandler Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	2	129,800	0	0	0	129,800	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	29,200	29,200	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2	159,000	29,200	0	0	129,800	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	2	159,000	29,200	0	0	129,800	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name STEVE MIGDA					Certificate Number 4817		
Assessor Officer Signature 					Date 03/19/2020		

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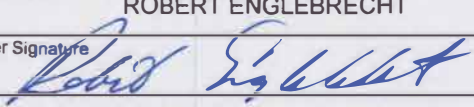
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2020 L-4022 Ad Valorem & Special Act Reports

03/14/2020 08:12 AM
Db: Charlevoix Township 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY CHARLEVOIXCITY OR TOWNSHIP CHARLEVOIX TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	301	22,751,000	1,169,900	214,800	781,500	22,577,400	
300 Industrial	2	14,180,200	0	2,200	895,200	15,077,600	
400 Residential	1,328	138,781,106	322,600	4,394,094	1,318,600	144,171,200	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,631	175,712,306	1,492,500	4,611,094	2,995,300	181,826,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	68	3,434,700	561,500	0	602,400	3,475,600	
350 Industrial	3	862,600	398,100	0	0	464,500	
450 Residential	0	0	0	0	0	0	
550 Utility	4	1,809,400	35,200	0	341,500	2,115,700	
850 TOTAL PERSONAL	75	6,106,700	994,800	0	943,900	6,055,800	
TOTAL REAL & PERSONAL	1,706	181,819,006	2,487,300	4,611,094	3,939,200	187,882,000	
No. of Exempt Parcels:	58	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					288,100
CERTIFICATION							
Assessor Printed Name ROBERT ENGLEBRECHT						Certificate Number R-6924	
Assessor Officer Signature 						Date 03/14/2020	

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
03/17/2020 10:44 AM
Db: Charlevoix County 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CHARLEVOIX CITY OR TOWNSHIP 04 CHARLEVOIX TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	0	0	0	0	0	0	
300 Industrial	1	7,439,900	39,900	0	0	7,400,000	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1	7,439,900	39,900	0	0	7,400,000	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	1	7,439,900	39,900	0	0	7,400,000	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name ROBERT ENGLEBRECHT					Certificate Number R-6924		
Assessor Officer Signature					Date 03/17/2020		

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2020 L-4022 Ad Valorem & Special Act Reports

03/15/2020 09:12 PM
Db: Evangeline 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CHARLEVOIX CITY OR TOWNSHIP EVANGELINE TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	9	293,500	0	-1,100	28,400	320,800	
300 Industrial	2	151,700	27,000	100	0	124,800	
400 Residential	705	94,248,570	495,800	21,227,494	702,336	115,682,600	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	716	94,693,770	522,800	21,226,494	730,736	116,128,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	9	170,400	18,500	0	45,600	197,500	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	6	1,097,200	29,800	0	158,300	1,225,700	
850 TOTAL PERSONAL	15	1,267,600	48,300	0	203,900	1,423,200	
TOTAL REAL & PERSONAL	731	95,961,370	571,100	21,226,494	934,636	117,551,400	
No. of Exempt Parcels:	32	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					50,000
CERTIFICATION							
Assessor Printed Name ROBERT ENGELBRECHT					Certificate Number R-6924		
Assessor Officer Signature 					Date 03/15/2020		

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Appendix B

2020 L-4022 Ad Valorem & Special Act Reports

Michigan Department of Treasury
607 (Rev. 09-19)

L-4022

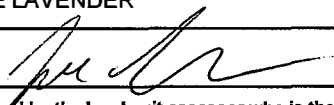
03/20/2020 08:39 AM

Db: Eveline-2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CharlevoixCITY OR TOWNSHIP Eveline Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	108	7,471,600	347,000	724,400	324,000	8,173,000	
200 Commercial	21	3,665,900	112,700	-339,400	26,100	3,239,900	
300 Industrial	1	17,800	0	500	8,200	26,500	
400 Residential	1,949	342,097,800	3,978,400	19,180,000	5,991,600	363,291,000	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2,079	353,253,100	4,438,100	19,565,500	6,349,900	374,730,400	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	17	46,200	7,600	0	30,100	68,700	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	10	1,651,800	26,500	0	77,900	1,703,200	
850 TOTAL PERSONAL	27	1,698,000	34,100	0	108,000	1,771,900	
TOTAL REAL & PERSONAL	2,106	354,951,100	4,472,200	19,565,500	6,457,900	376,502,300	
No. of Exempt Parcels:	39	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7a:					0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/20/2020		

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Appendix B

Michigan Department of Treasury
607 (Rev. 09-19)

2020 L-4022 Ad Valorem & Special Act Reports

L-4022

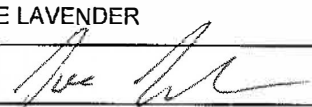
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2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CharlevoixCITY OR TOWNSHIP Eveline Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	1	594,000	0	95,600	0	689,600	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1	594,000	0	95,600	0	689,600	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	1	594,000	0	95,600	0	689,600	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/16/2020		

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COUNTY Charlevoix CITY OR TOWNSHIP Hayes Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	41	3,839,000	0	-310,500	0	3,528,500	
200 Commercial	54	7,562,795	488,200	66,037	969,568	8,110,200	
300 Industrial	15	2,688,500	227,400	56,200	0	2,517,300	
400 Residential	1,703	253,006,700	3,772,056	25,081,485	6,120,600	280,436,729	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,813	267,096,995	4,487,656	24,893,222	7,090,168	294,592,729	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	37	324,000	199,700	0	82,500	206,800	
350 Industrial	5	977,200	189,900	0	63,700	851,000	
450 Residential	0	0	0	0	0	0	
550 Utility	8	3,527,900	10,200	0	265,100	3,782,800	
850 TOTAL PERSONAL	50	4,829,100	399,800	0	411,300	4,840,600	
TOTAL REAL & PERSONAL	1,863	271,926,095	4,887,456	24,893,222	7,501,468	299,433,329	
No. of Exempt Parcels:	58	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name ALISA ABINEY					Certificate Number R-9531		
Assessor Officer Signature 					Date 03/24/2020		

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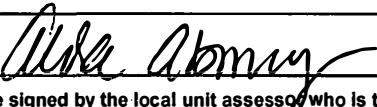
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REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	2	1,138,400	0	0	0	1,138,400	
200 Commercial	0	0	0	0	0	0	
300 Industrial	1	1,345,000	0	0	0	1,345,000	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	3	2,483,400	0	0	0	2,483,400	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	2	412,000	0	0	6,100	418,100	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	2	412,000	0	0	6,100	418,100	
TOTAL REAL & PERSONAL	5	2,895,400	0	0	6,100	2,901,500	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name ALISA ABINEY					Certificate Number R-9531		
Assessor Officer Signature 					Date 03/24/2020		

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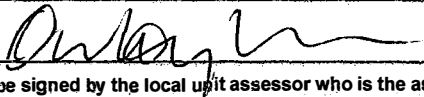
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COUNTY CHARLEVOIXCITY OR TOWNSHIP HUDSON TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	9	440,300	0	400	4,400	445,100	
200 Commercial	6	441,500	160,300	40,400	297,100	618,700	
300 Industrial	9	290,800	0	-6,200	11,100	295,700	
400 Residential	914	54,126,600	1,308,714	2,322,806	1,786,108	56,926,800	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	938	55,299,200	1,469,014	2,357,406	2,098,708	58,286,300	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	24	62,600	2,900	0	0	59,700	
350 Industrial	2	320,100	42,300	0	0	277,800	
450 Residential	0	0	0	0	0	0	
550 Utility	16	2,828,200	169,300	0	70,100	2,729,000	
850 TOTAL PERSONAL	42	3,210,900	214,500	0	70,100	3,066,500	
TOTAL REAL & PERSONAL	980	58,510,100	1,683,514	2,357,406	2,168,808	61,352,800	
No. of Exempt Parcels:	28	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name ANNA WASYLEWSKI					Certificate Number R-7691		
Assessor Officer Signature 					Date 03/19/2020		

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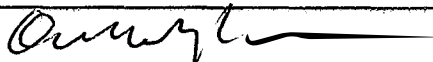
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COUNTY CHARLEVOIX

CITY OR TOWNSHIP HUDSON TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	10	3,974,200	0	0	0	3,974,200	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	10	3,974,200	0	0	0	3,974,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	10	3,974,200	0	0	0	3,974,200	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name ANNA WASYLEWSKI					Certificate Number R-7691		
Assessor Officer Signature 					Date 03/19/2020		

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COUNTY CHARLEVOIX

CITY OR TOWNSHIP MARION TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	142	11,246,600	832,200	607,300	437,800	11,459,500	
200 Commercial	168	8,460,000	38,300	514,100	121,300	9,057,100	
300 Industrial	8	795,100	0	-25,500	0	769,600	
400 Residential	1,047	81,315,900	332,200	2,827,300	1,967,600	85,778,600	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,365	101,817,600	1,202,700	3,923,200	2,526,700	107,064,800	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	37	556,900	206,900	0	93,700	443,700	
350 Industrial	1	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	6	1,290,600	6,100	0	650,900	1,935,400	
850 TOTAL PERSONAL	44	1,847,500	213,000	0	744,600	2,379,100	
TOTAL REAL & PERSONAL	1,409	103,665,100	1,415,700	3,923,200	3,271,300	109,443,900	
No. of Exempt Parcels:	26	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					0
CERTIFICATION							
Assessor Printed Name MICHAEL A. LARSON					Certificate Number R-9158		
Assessor Officer Signature 					Date 03/13/2020		

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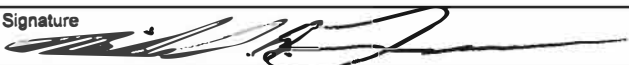
COUNTY CHARLEVOIX

CITY OR TOWNSHIP MARION TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	4	74,700	0	0	0	74,700	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	4	74,700	0	0	0	74,700	

PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	1	1,774,900	0	0	0	1,774,900	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	1	1,774,900	0	0	0	1,774,900	
TOTAL REAL & PERSONAL	5	1,849,600	0	0	0	1,849,600	

No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:	0
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CERTIFICATION	
Assessor Printed Name MICHAEL A. LARSON	Certificate Number R-9158
Assessor Officer Signature 	Date 03/13/2020

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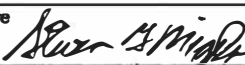
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COUNTY CHARLEVOIX

CITY OR TOWNSHIP

MELROSE TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	19	1,606,800	2,000	5,400	12,600	1,622,800	
200 Commercial	50	12,890,500	400,000	1,022,700	197,000	13,710,200	
300 Industrial	5	89,200	0	4,800	0	94,000	
400 Residential	1,328	206,983,506	1,363,900	13,526,494	5,580,400	224,726,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,402	221,570,006	1,765,900	14,559,394	5,790,000	240,153,500	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	46	1,583,600	95,400	0	217,200	1,705,400	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	16	3,883,100	36,700	0	313,800	4,160,200	
850 TOTAL PERSONAL	62	5,466,700	132,100	0	531,000	5,865,600	
TOTAL REAL & PERSONAL	1,464	227,036,706	1,898,000	14,559,394	6,321,000	246,019,100	
No. of Exempt Parcels:	129	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name STEVE MIGDA					Certificate Number 4817		
Assessor Officer Signature 					Date 03/15/2020		

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2020 L-4022 Ad Valorem & Special Act Reports

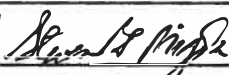
03/15/2020 03:09 PM
Db: Melrose2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX

CITY OR TOWNSHIP MELROSE TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	21	2,307,500	0	0	0	2,307,500	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	21	2,307,500	0	0	0	2,307,500	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	21	2,307,500	0	0	0	2,307,500	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name STEVE MIGDA					Certificate Number 4817		
Assessor Officer Signature 					Date 03/15/2020		

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The assessor of record must retain a copy of the completed form.

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022

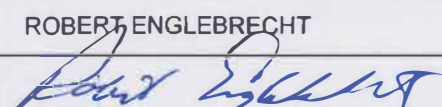
03/14/2020 07:08 AM
Db: Norwood Township 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY CHARLEVOIX

CITY OR TOWNSHIP

NORWOOD TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	66	5,374,500	27,000	362,300	0	5,709,800	
200 Commercial	9	765,000	24,300	53,300	0	794,000	
300 Industrial	8	1,427,400	260,900	-4,500	0	1,162,000	
400 Residential	589	51,036,550	707,200	3,382,550	788,900	54,500,800	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	672	58,603,450	1,019,400	3,793,650	788,900	62,166,600	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	7	16,800	16,800	0	0	0	
350 Industrial	2	135,700	20,200	0	0	115,500	
450 Residential	0	0	0	0	0	0	
550 Utility	3	884,600	0	0	74,800	959,400	
850 TOTAL PERSONAL	12	1,037,100	37,000	0	74,800	1,074,900	
TOTAL REAL & PERSONAL	684	59,640,550	1,056,400	3,793,650	863,700	63,241,500	
No. of Exempt Parcels:	32	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					6,300
CERTIFICATION							
Assessor Printed Name	ROBERT ENGLEBRECHT				Certificate Number	R-6924	
Assessor Officer Signature					Date	03/14/2020	

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
03/18/2020 09:46 AM
Db: Charlevoix County 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CHARLEVOIX CITY OR TOWNSHIP 11 NORWOOD TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	11	15,853,200	0	300	225,000	16,078,500	
200 Commercial	0	0	0	0	0	0	
300 Industrial	3	515,400	0	0	220,300	735,700	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	14	16,368,600	0	300	445,300	16,814,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	1	109,800	66,800	0	0	43,000	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	1	109,800	66,800	0	0	43,000	
TOTAL REAL & PERSONAL	15	16,478,400	66,800	300	445,300	16,857,200	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name ROBERT ENGLEBRECHT					Certificate Number R-6924		
Assessor Officer Signature					Date 03/18/2020		

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*Ad Valorem***2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY CHARLEVOIXCITY OR TOWNSHIP PEAINE TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	9	397,700	0	1,100	0	398,800	
200 Commercial	50	2,360,100	0	12,100	30,600	2,402,800	
300 Industrial	3	1,033,500	0	6,300	0	1,039,800	
400 Residential	1,651	79,269,100	807,800	813,700	1,414,200	80,689,200	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,713	83,060,400	807,800	833,200	1,444,800	84,530,600	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	26	104,600	7,500	0	1,000	98,100	
350 Industrial	0	0	0	0	0	0	
450 Residential	1	1,900	1,900	0	0	0	
550 Utility	1	632,900	554,700	0	0	78,200	
850 TOTAL PERSONAL	28	739,400	564,100	0	1,000	176,300	
TOTAL REAL & PERSONAL	1,741	83,799,800	1,371,900	833,200	1,445,800	84,706,900	
No. of Exempt Parcels:	183	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					0
CERTIFICATION							
Assessor Printed Name SALLY AKERLEY					Certificate Number R-8104		
Assessor Officer Signature <i>Sally Akerley</i>					Date 03/17/2020		

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Appendix B

2020 L-4022 Ad Valorem & Special Act Reports

Michigan Department of Treasury
607 (Rev. 09-19)

L-4022

03/17/2020 03:10 PM

Db: Peaine-20

*Special Acts***2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY

CHARLEVOIX

CITY OR TOWNSHIP

PEAINE TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	27	7,289,400	0	0	0	7,289,400	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	300	300	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	27	7,289,700	300	0	0	7,289,400	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	27	7,289,700	300	0	0	7,289,400	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					0

CERTIFICATION

Assessor Printed Name SALLY AKERLEY	Certificate Number R-8104
Assessor Officer Signature <i>Sally Akerley</i>	Date 03/17/2020

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COUNTY CHARLEVOIX CITY OR TOWNSHIP ST JAMES TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	67	7,758,900	765,500	53,400	299,300	7,346,100	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,436	51,706,000	517,700	-17,800	442,800	51,613,300	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,503	59,464,900	1,283,200	35,600	742,100	58,959,400	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	37	158,800	35,800	0	0	123,000	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	1	311,600	0	0	307,100	618,700	
850 TOTAL PERSONAL	38	470,400	35,800	0	307,100	741,700	
TOTAL REAL & PERSONAL	1,541	59,935,300	1,319,000	35,600	1,049,200	59,701,100	
No. of Exempt Parcels:	159	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name AMY JENEMA					Certificate Number 7 6 4 5		
Assessor Officer Signature 					Date 03/10/2020		

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COUNTY CHARLEVOIX CITY OR TOWNSHIP ST JAMES TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	28	10,348,100	0	0	0	10,348,100	
200 Commercial	0	0	0	0	0	0	
300 Industrial	0	0	0	0	0	0	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	28	10,348,100	0	0	0	10,348,100	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	0	0	0	0	0	0	
TOTAL REAL & PERSONAL	28	10,348,100	0	0	0	10,348,100	
No. of Exempt Parcels:	00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					0
CERTIFICATION							
Assessor Printed Name AMY JENEMA					Certificate Number 7645		
Assessor Officer Signature 					Date 03/10/2020		

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports


L-4022

03/12/2020 09:17 AM
Db: South Arm-20

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY Charlevoix CITY OR TOWNSHIP South Arm Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	8	710,500	0	0	0	710,500	
200 Commercial	0	0	0	0	0	0	
300 Industrial	1	287,200	145,000	-3,700	0	138,500	
400 Residential	1	24,400	0	2,100	0	26,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	10	1,022,100	145,000	-1,600	0	875,500	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	1	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	1	0	0	0	0	0	
TOTAL REAL & PERSONAL	11	1,022,100	145,000	-1,600	0	875,500	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name					Certificate Number		
David B. Grimm					4510		
Assessor Officer Signature					Date		
					03/12/2020		

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2020 L-4022 Ad Valorem & Special Act Reports

L-4022

03/12/2020 09:18 AM


Db: South Arm-20

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY Charlevoix

CITY OR TOWNSHIP South Arm Township

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	91	6,439,500	174,000	336,100	394,500	6,996,100	
200 Commercial	39	3,657,600	232,800	20,700	225,600	3,671,100	
300 Industrial	19	1,654,800	0	42,800	329,800	2,027,400	
400 Residential	1,533	109,860,300	1,369,600	7,257,700	1,889,700	117,638,100	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,682	121,612,200	1,776,400	7,657,300	2,839,600	130,332,700	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	31	130,000	12,800	0	0	117,200	
350 Industrial	4	134,200	36,100	0	2,500	100,600	
450 Residential	0	0	0	0	0	0	
550 Utility	9	2,396,200	18,500	0	106,800	2,484,500	
850 TOTAL PERSONAL	44	2,660,400	67,400	0	109,300	2,702,300	
TOTAL REAL & PERSONAL	1,726	124,272,600	1,843,800	7,657,300	2,948,900	133,035,000	
No. of Exempt Parcels:		57	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:				90,600
CERTIFICATION							
Assessor Printed Name David B. Grimm					Certificate Number 4510		
Assessor Officer Signature 					Date 03/12/2020		

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The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
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The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

L-4022
03/16/2020 12:46 PM
Db: Wilson 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following the adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX CITY OR TOWNSHIP WILSON TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	118	7,130,588	647,588	440,800	1,180,500	8,104,300	
200 Commercial	126	4,723,300	15,100	804,704	1,024,196	6,537,100	
300 Industrial	16	2,062,100	536,400	238,155	946,645	2,710,500	
400 Residential	1,186	73,672,720	1,863,719	5,734,341	1,358,358	78,901,700	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,446	87,588,708	3,062,807	7,218,000	4,509,699	96,253,600	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
350 Commercial	41	604,500	97,100	0	124,600	632,000	
350 Industrial	2	4,439	0	0	65,961	70,400	
450 Residential	0	0	0	0	0	0	
550 Utility	13	8,585,640	385,340	0	240,100	8,440,400	
850 TOTAL PERSONAL	56	9,194,579	482,440	0	430,661	9,142,800	
TOTAL REAL & PERSONAL	1,502	96,783,287	3,545,247	7,218,000	4,940,360	105,396,400	
No. of Exempt Parcels:	49	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					8,700
CERTIFICATION							
Assessor Printed Name <u>Todd B. Sorenson</u>					Certificate Number <u>R-8862</u>		
Assessor Officer Signature <u>Todd B. Sorenson</u>					Date <u>03/16/2020</u>		

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Appendix B
2020 L-4022 Ad Valorem & Special Act ReportsL-4022
03/27/2020 10:40 AM
Db: Wilson 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY CHARLEVOIXCITY OR TOWNSHIP WILSON TOWNSHIP

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	0	0	0	0	0	0	
300 Industrial	2	602,900	0	-24,200	559,500	1,138,200	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2	602,900	0	-24,200	559,500	1,138,200	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	2	0	0	0	70,000	70,000	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	2	0	0	0	70,000	70,000	
TOTAL REAL & PERSONAL	4	602,900	0	-24,200	629,500	1,208,200	
No. of Exempt Parcels:		00	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name <i>Todd B. Sorenson</i>					Certificate Number R-8862		
Assessor Officer Signature <i>Todd B. Sorenson</i>					Date 03/27/2020		

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

Michigan Department of Treasury
607 (Rev. 09-19)

L-4022

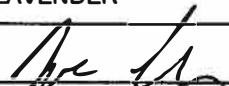
03/13/2020 09:30 AM
Db: Boyne City 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY CHARLEVOIX

CITY OR TOWNSHIP CITY OF BOYNE CITY

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	192	26,894,700	646,000	508,000	808,400	27,565,100	
300 Industrial	18	5,351,600	563,800	-143,623	120,123	4,764,300	
400 Residential	2,731	191,531,550	1,073,500	11,658,243	3,806,686	205,922,979	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2,941	223,777,850	2,283,300	12,022,620	4,735,209	238,252,379	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	188	1,495,800	228,000	0	492,100	1,759,900	
350 Industrial	15	972,200	409,300	0	0	562,900	
450 Residential	0	0	0	0	0	0	
550 Utility	6	6,518,000	64,600	0	229,100	6,682,500	
850 TOTAL PERSONAL	209	8,986,000	701,900	0	721,200	9,005,300	
TOTAL REAL & PERSONAL	3,150	232,763,850	2,985,200	12,022,620	5,456,409	247,257,679	
No. of Exempt Parcels:	198	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/13/2020		

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Appendix B
2020 L-4022 Ad Valorem & Special Act Reports

Michigan Department of Treasury
607 (Rev. 09-19)

L-4022


03/13/2020 09:32 AM
Db: Boyne City 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CHARLEVOIX

CITY OR TOWNSHIP CITY OF BOYNE CITY

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	1	0	0	0	170,000	170,000	
300 Industrial	2	1,654,500	0	-361,600	47,200	1,340,100	
400 Residential	5	132,200	80,500	-11,400	0	40,300	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	8	1,786,700	80,500	-373,000	217,200	1,550,400	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	7	2,197,200	225,000	0	19,200	1,991,400	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	7	2,197,200	225,000	0	19,200	1,991,400	
TOTAL REAL & PERSONAL	15	3,983,900	305,500	-373,000	236,400	3,541,800	
No. of Exempt Parcels:		02	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:				0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/13/2020		

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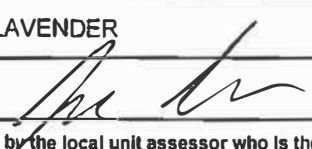
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COUNTY CHARLEVOIX

CITY OR TOWNSHIP CITY OF CHARLEVOIX

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	222	36,509,300	1,025,000	963,100	1,123,300	37,570,700	
300 Industrial	13	8,343,100	576,200	-377,100	466,100	7,855,900	
400 Residential	2,248	279,332,200	862,600	8,547,200	2,382,700	289,399,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2,483	324,184,600	2,463,800	9,133,200	3,972,100	334,826,100	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	255	2,836,700	597,300	0	451,100	2,690,500	
350 Industrial	8	672,700	57,800	0	9,200	624,100	
450 Residential	0	0	0	0	0	0	
550 Utility	3	2,017,700	66,500	0	18,600	1,969,800	
850 TOTAL PERSONAL	266	5,527,100	721,600	0	478,900	5,284,400	
TOTAL REAL & PERSONAL	2,749	329,711,700	3,185,400	9,133,200	4,451,000	340,110,500	
No. of Exempt Parcels:	100	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7a:					0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/17/2020		

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COUNTY CHARLEVOIX

CITY OR TOWNSHIP CITY OF CHARLEVOIX

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	4	887,800	0	56,400	351,700	1,295,900	
300 Industrial	2	272,100	0	10,000	0	282,100	
400 Residential	0	0	0	0	0	0	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	6	1,159,900	0	66,400	351,700	1,578,000	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	1	16,600	1,200	0	0	15,400	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	1	16,600	1,200	0	0	15,400	
TOTAL REAL & PERSONAL	7	1,176,500	1,200	66,400	351,700	1,593,400	
No. of Exempt Parcels:	02	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7 687		
Assessor Officer Signature 					Date 03/17/2020		

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Appendix B

2020 L-4022 Ad Valorem & Special Act Reports


Michigan Department of Treasury
607 (Rev. 09-19)

L-4022

03/13/2020 11:04 AM
Db: East Jordan 2020**2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION**

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COUNTY CHARLEVOIXCITY OR TOWNSHIP CITY OF EAST JORDAN

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	121	8,718,200	209,500	98,700	114,800	8,722,200	
300 Industrial	13	6,653,000	835,900	-1,899,500	0	3,917,600	
400 Residential	1,155	44,474,600	542,200	4,380,920	1,328,900	49,642,220	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,289	59,845,800	1,587,600	2,580,120	1,443,700	62,282,020	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+/-) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	146	1,686,800	687,400	0	206,800	1,206,200	
350 Industrial	4	536,800	212,100	0	36,600	361,300	
450 Residential	0	0	0	0	0	0	
550 Utility	4	2,012,200	10,600	0	76,200	2,077,800	
850 TOTAL PERSONAL	154	4,235,800	910,100	0	319,600	3,645,300	
TOTAL REAL & PERSONAL	1,443	64,081,600	2,497,700	2,580,120	1,763,300	65,927,320	
No. of Exempt Parcels:	109	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o: 0					
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/13/2020		

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Appendix B

2020 L-4022 Ad Valorem & Special Act Reports

Michigan Department of Treasury
607 (Rev. 09-19)


L-4022

03/13/2020 11:02 AM
Db: East Jordan 2020

2020 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY CHARLEVOIXCITY OR TOWNSHIP CITY OF EAST JORDAN

REAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	7	461,200	0	-32,300	61,600	490,500	
300 Industrial	2	602,900	0	-163,700	0	439,200	
400 Residential	1	31,500	0	3,600	0	35,100	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	10	1,095,600	0	-192,400	61,600	964,800	
PERSONAL PROPERTY	Parcel Count	2019 Board of Review	Loss	(+ / -) Adjustment	New	2020 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	0	0	0	0	0	0	
350 Industrial	3	552,200	545,400	0	0	6,800	
450 Residential	0	0	0	0	0	0	
550 Utility	0	0	0	0	0	0	
850 TOTAL PERSONAL	3	552,200	545,400	0	0	6,800	
TOTAL REAL & PERSONAL	13	1,647,800	545,400	-192,400	61,600	971,600	
No. of Exempt Parcels:	02	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70:					0
CERTIFICATION							
Assessor Printed Name JOE LAVENDER					Certificate Number R-7687		
Assessor Officer Signature 					Date 03/13/2020		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

Appendix C
Unique, Complex or High Value Properties

Based on the 2020 assessments rolls of the Assessing Districts the following are parcels with high SEVs and represent unique and/or complex parcels within Charlevoix County.

Commercial and Industrial Parcels		
Parcel Number	Owner	SEV
004-028-004-20	ST BARBARA CEMENT INC	\$ 14,987,600
004-990-002-00	ST MARYS CENENT INC (CANADA)	\$ 7,400,000
001-003-001-00	ALUMNI ASSOC OF UNIV OF MICHIGAN	\$ 14,539,300
015-900-016-00	WOLVERINE POWER SUPPLY COOP	\$ 5,789,100
002-900-003-00	BOYNE USA INC	\$ 5,716,400
052-234-020-10	HARBOR INDUSTRIES INC	\$ 5,041,100
002-016-028-10	BOYNE MOUNTAIN RESORT LLC	\$ 4,320,300
051-900-031-00	CONSUMERS ENERGY COMPANY	\$ 3,552,400
003-900-004-10	GREAT LAKES GAS TRAN CO	\$ 3,173,500
052-126-005-10	CHICAGO SUMMER RESORT CO	\$ 7,253,200

Residential Parcels		
Parcel Number	Owner	SEV
052-326-007-10	BELVEDERE CLUB	\$ 5,141,100
006-121-036-00	MERILLAT R&L TRUST	\$ 5,076,100
007-130-010-20	DEVOS DOUGLAS & MARIA TRUSTEES	\$ 4,884,100
052-126-031-10	APJ PROPERTIES LLC	\$ 3,960,600
010-018-041-30	NAG MI LLC	\$ 3,831,300
006-128-003-00	GREENLEAF TRUST TRUSTEE	\$ 3,619,100
006-108-013-00	SEQUANOTA CLUB	\$ 3,434,500
007-133-005-30	LAW THOMAS SCOTT & DEBRA M	\$ 3,081,800

Appendix D
Designated Assessor Resume

Emily Selph

Charlevoix County Equalization
301 State St. Charlevoix, MI 49720

231-547-7230
selphe@charlevoixcounty.org

Skills

- BS&A data entry, data exports, and reports
- Land and Economic Condition Factor analysis
- Statutory county equalization reports
- Processing deeds & transfers of ownership
- Michigan special act parcel processing and taxation
- Reading and mapping all types of property legal descriptions
- County recording procedures and requirements
- Educated in computer mapping and GIS principles and software
- Task and detail oriented
- Excellent organization and time management
- Comfortable working independently or as part of a team
- Computer software installation and updating
- Experience with and knowledge of BS&A, Apex Sketch, Microsoft Office Suite (PowerPoint, Excel, Access, Word) and ArcGIS

Relevant Work Experience

Springvale Township, Petoskey, Michigan

Assessor – May 2018 to Present

- Assist the assessor of record in meeting all the guidelines of the State Tax Commission's document *Supervising Preparation of the Assessment Roll*, including doing land value and ECF analysis
- Communicate with township taxpayers and officials

Charlevoix County, Charlevoix, Michigan

Equalization Director – October 2018 to Present

- Responsible for compiling state mandated equalization department reports and managing departmental functions including balancing assessment rolls with townships and cities, processing splits, and reporting to county commissioners
- Manage Equalization Department staff
- Manage GIS data and mapping needs for all county departments

Assistant Director – January 2018 to Oct 2018

- Assist the Equalization Director with all the statutory responsibilities
- Manage all day-to-day operations of the Equalization office

GIS Analyst/Equalization Clerk – December 2015 to January 2018

- Handle GIS data and mapping needs, process deeds and paperwork, and assist with reports as requested by the Equalization Director

Title Resource Agency f/k/a PPR Title Agency, Charlevoix Michigan

Settlement Professional/Title Searcher – September 2012 to January 2016

- Responsible for handling all aspects of real estate transactions including preparing closing documents, meeting with clients, and disbursing funds
- Performing title searches and examining title reports

Education/Certifications

State Tax Commission, Michigan

Michigan Advanced Assessing Officer – October 2018 to Present

Michigan Licensed Personal Property Examiner – October 2016 to Present

Michigan Certified Assessing Officer – January 2017 to October 2018

Michigan Department of Insurance and Financial Services

Resident Title Insurance Producer – November 2012 to Present

Northern Michigan University

Bachelor of Science in Geographic Information Systems – 2005 to 2008

- Courses: Geographic Information Systems, Cartography, Remote Sensing, Digital Image Processing, Aerial Photo Interpretation
- Minor in Business Administration
- Courses: Microsoft Office, Accounting, Organizational Behavior and Management, Management of Financial Resources
- GPA 3.84/4.0 (Dean's List)

Appendix E Fee Schedule

Annual Per parcel Fees*:

Fee charged will be the general fee listed, unless a parcel fits into a category listed under alternate fees.

General per parcel fees

Agricultural:	\$20.00
Commercial and Industrial:	\$25.00
Developmental:	\$25.00
Residential:	\$18.00
Timber Cutover:	\$20.00
Personal Property (All Classes):	\$15.00

Alternate per parcel fees

Exempt (no value):	\$5.00
DNR PILT:	\$5.00
Parcels with Abatement or Exemption Certificates:	\$50.00
Reference Parcels:	\$0.00

Services included in the above per parcel fees:

- 20% Annual Field work including, Apex sketches, inspection date entry, and attached photos
- Sales & Permit Entry
- Document processing including PRE affidavits & rescissions, PTAs, RPS, PP Statements, exemption applications
- Taxpayer assistance, from county office
- Preparation and filing of all standard STC forms and reports
- Attendance at BOR meetings, as necessary
- Attendance at township meetings, as requested
- Canvass for personal property
- MTT Small Claims case representation and preparation

*Parcel counts for determining fees will be based on the most recent L-4022 ad valorem and special acts reports for the Assessing District receiving services.

Additional fees:

Tax Increment Financing Authority (DDA/Brownfield):	\$600.00 annually per authority
Misc work by MAAO:	\$100.00 per hour
Misc work by MCAO:	\$60.00 per hour
Misc work by support:	\$40.00 per hour
Residential Improved** Reappraisal:	\$75.00 per parcel
COM/IND/AG Improved** Reappraisal:	\$100.00 per parcel
Vacant* Reappraisal:	\$25.00 per parcel
Mileage:	IRS standard business rate

** The fee categorization as improved or vacant will be determined by the inspection of the property not by the classification code used for the parcel.

Services charged based on the additional fees:

- Office hours at Township or City Hall
- STC reporting requirements, specific to DAs, if any
- Post-disaster reappraisals & reporting
- Travel (excluding travel for services listed as included in per parcel fees) will be paid at both the appropriate hourly and mileage rates

Items to be billed at cost:

- Attorney, appraisal, and accommodation costs for full tribunal cases
- Costs associated with online records requirements of assessing reform
- Public notice fees
- Printing & postage fees, including but not limited to change notices, tax bills, assessment rolls, and personal property statements
- Software licensing (APEX, BS&A, PivotPoint)
- Tech equipment costs (laptop, Disto, etc.)