



City of Kalamazoo—Board of Review

2023 March Session

Abstract of Proceedings

Contents by Tab Number:

- 1. Certificate of Posting & Filing for posted meeting notice.**
- 2. Minutes of the March sessions.**
- 3. Affidavits and detail of all matters brought before the Board.**
Presented are the March Board Action Report, the March Board Change Report, the March Board Log Report and the March Board Summary Report.
- 4. Board of Review Attendance/Compensation Log.**
- 5. Certificate of the City Assessor/Secretary of the Board of Review.**



Notice of Public Meetings Board of Review

The **Board of Review** for the City of Kalamazoo will meet as provided by law in its March 2023 sessions, as follows.

When:

<i>Day</i>	<i>Date</i>	<i>Starting Time</i>		
		<i>Morning</i>	<i>Afternoon</i>	<i>Evening</i>
Tuesday	March 7, 2023	11:30 AM	-	-
Wednesday	March 8, 2023	-	1:30 PM	-
Thursday	March 9, 2023	9:00 AM	-	-
Monday	March 13, 2023	9:00 AM	1:30 PM	
Tuesday	March 14, 2023	-	1:30 PM	6:00 PM
Wednesday	March 15, 2023	-	1:30 PM	-
Thursday	March 16, 2023	-	1:30 PM	-
Friday	March 17, 2023	9:00 AM	1:30 PM	-
Wednesday	March 22, 2023	-	1:30 PM	-

Where: City of Kalamazoo 3rd Floor Conference Room

Persons with disabilities who need accommodations to effectively participate in these meetings should contact the City Assessor's office at cokassessor@kalamazoocity.org or 269-337-8636 by 4:00 pm the day prior to the meeting to request assistance.

Why: Pursuant to Charter and Code of Ordinances of the City of Kalamazoo and the Michigan General Property Tax Act, the Board of Review will meet in its March sessions to consider any or all of the following:

- To review and hear protests on the 2023 Assessment Roll as prepared and submitted by the City Assessor, including protests as to 2023 Assessed Value, 2023 Tentative Taxable Value, and 2023 Assessment Classification.
- To receive and consider homestead poverty exemption claims for 2023;
- Any other business that may properly come before the board.



Certificate of Posting and Filing

I certify that, on February 24, 2023, I did the following:

- ✓ posted a copy of the attached “Notice of Public Meeting, Board of Review” on a public notice board at the Kalamazoo City Hall at 9:00 am;
- ✓ filed a copy of same with the Kalamazoo City Clerk;

February 24, 2023



Andrew Falkenberg
Deputy City Assessor
City of Kalamazoo



Notice of Public Meetings Board of Review

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- To receive and consider homestead poverty exemption claims for 2023;
- Any other business that may properly come before the board.



Certificate of Posting and Filing

I certify that, on March 6, 2023, I did the following:

- ✓ posted a copy of the attached "Notice of Public Meeting, Board of Review" on a public notice board at the Kalamazoo City Hall at 4:45 pm;
- ✓ filed a copy of same with the Kalamazoo City Clerk;

March 6, 2023



Andrew Falkenberg
Deputy City Assessor
City of Kalamazoo

**City of Kalamazoo
Board of Review
Organizational Meeting
Session Agenda – March 7, 2023, 1:30 pm**

1. **Oath of Office**—Administered by City Clerk Scott Borling to members.
2. **Call to order** – by the City Assessor/Board Secretary.
3. **Motion to excuse** - James Lippincott and Richard Skalski
4. **Determination of quorum.**
5. **Public comment period.**
Public comment is limited to three minutes per person.
Person should state their name and address prior to beginning comment.
6. **Election of 2023 Board Chair;** Assumption of Chair by person elected. -- *Recommended Action:* Elect Chair after call for nominations by the Secretary. A nomination does not require a second, but the nominee may decline.
7. **Selection of Vice Chair of Board--** *Recommended Action:* MOTION to appoint *<mover's choice>* as Vice Chair of the Board for 2023.
8. **Introduction** - of Assessor's staff to the Board.
9. **Presentation by the City Assessor** - of 2023 Assessment Rolls.
10. **Scheduling of March sessions, determination of 3-member panels, and duties of the officers.** *Recommended Action:* MOTION to do the following:
 - a. The Board confirms the Chair's assignment of three-member panels and the date and time scheduling for the various March sessions,
 - b. The Board conveys authority for each panel to decide the matters brought before it, to establish a two-person quorum for each three-member panel, to allow the Chair to make any necessary substitutions of panel assignments.
 - c. The Chair shall convene any additional panels as necessary due to volume of taxpayer requests and may cancel any sessions for which there would be no matters to be considered.
 - d. The Vice Chair of the Board shall act as Chair in the absence or unavailability of the Chair and shall become the Chair in the event of vacancy. The Chair shall fill a vacancy in the position of Vice Chair by appointment of any other member. The Secretary shall record such vacancies and appointments in the official records of the Board.
11. **Correspondence.**
12. **Presentation by the City Assessor and staff** - overview of Board duties and authority, with information to assist Board; general discussion.

Session adjournment.



City of Kalamazoo
Board of Review—2023 March Sessions
Official Minutes

Session Numbers: #1
Session Type: Organizational and Information Meeting
Date & Times: Tuesday, March 7, 2023
Session #1--Afternoon 11:30 am to 12:15 pm

Board Members present:

Michael Anderson	Glenda Campbell	William Gladstone
Donna Keller	Charles Kiplinger	James Lippincott Linda Servis

Board Members absent: Richard Skalski

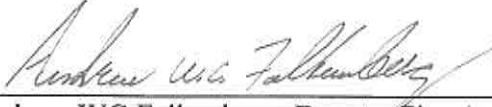
Others present: City Assessor/Board Secretary Aaron P. Powers; Deputy City Assessor Andrew Falkenberg; City Clerk Scott Borling; WCA Appraiser John Megdan, WCA Appraiser Stan Bragg, WCA Appraiser Sean Walker.

1. **Oaths of Office** At 1:30 p.m., City Clerk Scott Borling attended to administer the Michigan constitutional verbal and written oath of office to Board Members Michael Anderson, Glenda Campbell, William Gladstone, Donna Keller, Charles Kiplinger, and Linda Servis.
2. **Call to order.** By the City Assessor/Board Secretary Powers, at 1:32 p.m., noting that the meeting has been properly noticed and published as required by state law and the city charter. Secretary Powers asked for a motion to excuse Member Skalski; moved by Member Servis, supported by Member Gladstone. Motion passed unanimously.
3. **Determination of quorum.** The Secretary compared the attendees with the roster of appointments to the Board by the City Commission, and then determined and announced that seven of eight duly appointed members are present, constituting a quorum.
4. **Public Comment period.**
No person present spoke during the period.
5. **Election of 2023 Board Chair.** The Secretary called for nominations. Member Servis, supported by Member Lippincott, nominated Member Kiplinger for Chair. There were no other nominations. There being only one nominated, a vote was held to close nominations and declare Member Kiplinger to be elected as Chair for 2023, the motion passed unanimously. Members Kiplinger accepted the position and Member Kiplinger assumed the Chair.

6. **Election of 2023 Board Vice-Chair.** The Secretary called for nominations. Member Service nominated Member Campbell who declined. Member Gladstone, supported by Member Servis nominated Member Keller as Vice-Chair. There were no other nominations. There being only one nominated slate, a vote was held to close nominations and declare Member Keller as Vice-Chair for 2023; the motion passed unanimously. Member Keller accepted the position and Member Keller assumed the Vice- Chair.
7. **Introduction of Assessor's staff to the Board.** City Assessor Powers introduced the contracted staff members of the office, and explained the duties each performs in the assessing process.
8. **Presentation of 2023 Assessment Rolls by the Assessor.** Pursuant to Michigan law and the City Charter, the Assessor presented the 2023 Ad Valorem, Industrial Facilities Exemption Tax, Neighborhood Enterprise Zone, Obsolete Property and Rehabilitation Act and Land Bank assessment rolls to the Board, accompanied by signed certificates for each. The Board accepted control of the assessment rolls.
9. **Scheduling of March sessions, determination of 3-member panels, and duties of the officers.** The Chair called for members to sit as three-member panels for the March sessions as scheduled by the Secretary. The Board worked cooperatively to complete a schedule of panels, which was then presented by the Chair. MOTION by Vice-Chair Keller, supported by Member Campbell, as follows:
 - a. The Board confirms the Chair's assignment of three-member panels and the date and time scheduling for the various March sessions,
 - b. The Board conveys authority for each three-member panel to designate its presiding member and to decide the matters brought before it, to establish a two-person quorum for each three-member panel, to allow the Chair to make any necessary substitutions of panel assignments,
 - c. The Chair shall convene any additional panels as necessary due to volume of taxpayer requests and may cancel any sessions for which there would be no matters to be considered.
 - d. The Vice Chair of the Board shall act as Chair in the absence or unavailability of the Chair and shall become the Chair in the event of vacancy. The Chair shall fill a vacancy in the position of Vice Chair by appointment of any other member. The Secretary shall record such vacancies and appointments in the official records of the Board. The motion passed unanimously.
10. **General Orientation, Information, State Bulletins, Resources and Training.** City Assessor Powers informed the Board of their Board duties, a general review of assessment practices, and related topics, and reviewed various resource materials prepared for the Board.
11. **Correspondence.** There was none.
12. **Session adjournment.**

All scheduled matters having concluded, it was moved by Member Gladstone , supported by Member Servis , to adjourn Session #1. The motion passed unanimously, and the Chair declared the session adjourned at 12:15 p.m.

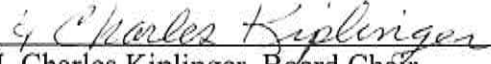
Prepared March 7, 2023
To be approved March 22, 2023



Andrew WC Falkenberg, Deputy City Assessor



Aaron P. Powers, City Assessor, Board Secretary



H. Charles Kiplinger, Board Chair



City of Kalamazoo 2023 Board of Review

Session # 2

Meeting: Three-Member Panel

Date: Wednesday, March 8, 2023

Start Time: 1:30 pm

End Time: 4:40 pm

- 1. Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 1:30 pm
- 2. Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
Glenda Campbell; William Gladstone;
H. Charles Kiplinger, Presiding;
- 3. Public comment period.**
No public comment was made.
- 4. Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
- 5. Session adjournment.**
End Time: 4:40 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 3

Meeting: Three-Member Panel

Date: Thursday, March 9, 2023

Start Time: 9:00 am

End Time: 12:05 pm

- 1. Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 9:00 am
- 2. Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
Michael Anderson;
James Lippincott; Linda Servis
- 3. Public comment period.**
No public comment was made.
- 4. Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
- 5. Session adjournment.**
End Time: 12:05 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 4

Meeting: Three-Member Panel

Date: Monday, March 13, 2023

Start Time: 9:00 am

End Time: 12:00 pm

- 1. Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 9:00 am
- 2. Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
Michael Anderson; William Gladstone; Donna Keller, Presiding
- 3. Public comment period.**
No public comment was made.
- 4. Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
- 5. Session adjournment.**
End Time: 12:00 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 5

Meeting: Three-Member Panel

Date: Monday, March 13, 2023

Start Time: 1:30 pm

End Time: 4:40 pm

1. **Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 1:30 pm
2. **Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
William Gladstone;
H. Charles Kiplinger, Presiding; Linda Servis
3. **Public comment period.**
No public comment was made.
4. **Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
5. **Session adjournment.**
End Time: 4:40 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 6

Meeting: Three-Member Panel

Date: Tuesday, March 14, 2023

Start Time: 1:30 pm

End Time: 4:40 pm

1. **Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 1:30 pm
2. **Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
Glenda Campbell; Donna Keller, Presiding
James Lippincott;
3. **Public comment period.**
No public comment was made.
4. **Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
5. **Session adjournment.**
End Time: 4:40 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 7

Meeting: Three-Member Panel

Date: Tuesday, March 14, 2023

Start Time: 6:00 pm

End Time: 9:00 pm

1. **Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 6:00 pm
2. **Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
Glenda Campbell; Donna Keller, Presiding
James Lippincott;
3. **Public comment period.**
No public comment was made.
4. **Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
5. **Session adjournment.**
End Time: 9:00 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo 2023 Board of Review

Session # 8

Meeting: Three-Member Panel

Date: Friday, March 17, 2023

Start Time: 1:30 pm

End Time: 5:10 pm

1. **Call to order** – by the Chair, Vice-Chair or Presiding Chair
Start time: 1:30 pm
2. **Determination of quorum.**
Two members of the three-person panel in attendance
Members in Attendance
H. Charles Kiplinger, Presiding; James Lippincott; Linda Servis
3. **Public comment period.**
No public comment was made.
4. **Review Scheduled appointments, mail appeals, correspondence.**
Board reviewed items presented by scheduled appointments, written appeals including exemption applications. Daily items are shown on the log and summary report.
5. **Session adjournment.**
End Time: 5:10 pm

Submitted by:

Aaron P. Powers, City Assessor/Board Secretary



City of Kalamazoo

Board of Review—2023 March Sessions

Session #9

Final Meeting – March 22, 2023

Agenda with recommended action as indicated

1. **Call to order** – Scheduled for 1:30 p.m.
2. **Determination of quorum.** *Recommended Action:* MOTION to excuse absent members, if any, from the final meeting.
3. **Public comment period.**
4. **Sessions scheduled and held**—Review of attendance log.
5. **Approval of minutes**— The Secretary presented the minutes from the opening sessions held on March 7, 2023 being Session # 1, and the minutes of each three-member panel session held during March 2023, being Sessions #2 - #8. *Recommended Action:* MOTION to approve all of the presented minutes.
6. **Review of the 2023 Assessment Roll and related documents.**
7. **Correspondence--** *Recommended Action, if needed:* MOTION , to confirm the Secretary's determination of late receipt and/or lack of standing for letters of protest, and to direct the Secretary to so notify the correspondents
8. **Resolution to finalize March 2023 Sessions—** *Recommended Action:* MOTION to approve the following resolution.

The Board of Review of the City of Kalamazoo hereby resolves:

- a. The Board confirms that the notice of its March sessions was published as set forth in the City Charter.
- b. The Board confirms that notice of all March sessions were posted as required by the Michigan Open Meetings Act.

- c. Pursuant to action duly approved at its opening session on March 7, 2023, the Board was divided into various three-member panels to hear protests from the 2023 Assessed Values, 2023 Tentative Taxable Values, and 2023 Assessment Classifications as set forth in the Assessment Rolls submitted by the City Assessor under the City Charter, the General Property Tax Act, the Industrial Facilities Tax Act, the Neighborhood Enterprise Zone Act, and the Tax Reverted Clean Title Act, and to consider claims for homestead poverty exemptions and other exemptions, and the Board hereby ratifies and confirms the findings and determinations of each of those panels. The Board directs that notices of all determinations be sent to taxpayers as provided by law.
- d. The Chair and other members are hereby authorized to sign the Assessment Roll Certificates and other documents as required by law, regulation, or practice.
- e. The City Assessor, as Secretary of the Board, is authorized to certify all proceedings of the Board in its 2023 March sessions.
- f. The Chair and the Secretary shall certify the official minutes of the 2023 March sessions, and the Secretary shall file those minutes with the City Clerk, with copies and supporting documents kept on file in the office of the City Assessor.
- g. The Chair and Secretary shall certify the member Attendance/Compensation Log for the 2023 March sessions, and the Secretary shall submit same for payment of per session compensation as set forth in city policy.
- h. The Chair and Secretary shall determine the dates, times, and locations of the 2023 July and December sessions, and the Secretary shall properly issue and post notices of those sessions. The Chair, upon consultation with the Secretary, shall select three-member panels to constitute the July and December sessions of the Board, and such panels are hereby authorized to consider and decide on all matters properly brought before them, including approval of the minutes of those sessions as part of the final adjournment. Attendance by two of the three members of those panels shall constitute a quorum, and the Chair shall have full power to replace panel members as necessary.

9. Signing the Assessment Roll Certificates.

10. Brief recess—To allow the Secretary to finalize the minutes of this meeting.

11. Final action. *Recommended Action:* MOTION to approve the minutes of this meeting (including this motion and the session adjournment) and to declare the final adjournment of the 2023 March Sessions of the Board of Review.



**City of Kalamazoo
Board of Review—2023 March Sessions
Official Minutes**

Session Number: #9
Session Type: Final Meeting
Date & Time: Wednesday, March 22, 2023--Afternoon

Commencement / Adjournment times: 1:31 pm to 2:00 pm

Board Members present:

Michael Anderson Glenda Campbell William Gladstone Donna Keller, Vice-Chair
H. Charles Kiplinger, Chair James Lippincott Linda Servis

Board Members absent: Richard Skalski

Others present: City Assessor/Board Secretary Aaron Powers; Deputy City Assessor Andrew Falkenberg; WCA Appraiser John Megdan, WCA Appraiser Stan Bragg, WCA Appraiser Sean Walker

1. **Call to order** – by the Chair, at 1:31 p.m., noting that the meeting has been properly noticed as required by state law.
2. **Determination of quorum.** The Secretary determined and announced that a quorum of members are present. The Chair called for a motion to excuse Member Skalski. Motion by Vice-Chair Keller seconded by Member Servis. Motion passed unanimously.
3. **Public comment period.** There was no public comment.
4. **Sessions Scheduled and Held.** The Secretary distributed the Attendance/Compensation Log for the March Sessions that lists each session held by the Board or a three-member panel and the members' attendance. The log shows that originally scheduled sessions did occur as scheduled. The Chair directed that the log become part of the official record of the March Sessions.
5. **Approval of Minutes.** The Secretary presented the minutes from the opening sessions held on March 7, 2023, being Session # 1, and the minutes of each three-member panel session held or canceled during March 2023, being Sessions #2 - #8. MOTION by Member Campbell, supported by Member Gladestone, to approve all the presented minutes. Motion approved unanimously.
6. **Review of the 2023 Assessment Roll and related documents.** The Secretary exhibited the database for the 2023 Assessment Rolls for the ad valorem and special rolls and noted that all protests and other matters coming before the Board in the March Sessions have been noted indelibly in the assessment rolls. The Secretary further announced that all petitions and the forms showing the actions taken by the Board have been appropriately filed, and that taxpayers and their representatives who presented matters to the Board will be mailed the results of the Board's actions before April 8, 2023.
7. **Correspondence.** The Secretary stated there was no additional correspondence received after the Board's last session.

8. **Resolution to Finalize March 2023 Sessions.** Motion by Vice-Chair Keller, supported by Member Anderson, to adopt the following resolution:

The Board of Review of the City of Kalamazoo hereby resolves:

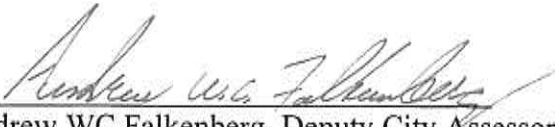
- a. The Board confirms that the notice of its March sessions was published as set forth in the City Charter.
- b. The Board confirms that notice of all March sessions were posted as required by the Michigan Open Meetings Act.
- c. Pursuant to action duly approved at its opening session on March 7, 2023, the Board was divided into various three-member panels to hear protests from the 2023 Assessed Values, 2023 Tentative Taxable Values, and 2023 Assessment Classifications as set forth in the Assessment Rolls submitted by the City Assessor under the City Charter, the General Property Tax Act, the Industrial Facilities Tax Act, the Neighborhood Enterprise Zone Act, and the Tax Reverted Clean Title Act, and to consider claims for homestead poverty exemptions and other exemptions, and the Board hereby ratifies and confirms the findings and determinations of each of those panels. The Board directs that notices of all determinations be sent to taxpayers as provided by law.
- d. The Chair and other members are hereby authorized to sign the Assessment Roll Certificates and other documents as required by law, regulation, or practice. Any concurring member not in attendance may sign the certificates after the session concludes or prior to if circumstances do not allow for availability prior to the end of March.
- e. The City Assessor, as Secretary of the Board, is authorized to certify all proceedings of the Board in its 2023 March sessions.
- f. The Chair and the Secretary shall certify the official minutes of the 2023 March sessions, and the Secretary shall file those minutes with the City Clerk, with copies and supporting documents kept on file in the office of the City Assessor.
- g. The Chair and Secretary shall certify the member Attendance/Compensation Log for the 2023 March sessions, and the Secretary shall submit same for payment of per session compensation as set forth in city policy.
- h. The Secretary shall determine the dates, times, and locations of the 2023 July and December sessions, and the Secretary shall properly issue and post notices of those sessions. The Chair, upon consultation with the Secretary, shall select three-member panels to constitute the July and December sessions of the Board, and such panels are hereby authorized to consider and decide on all matters properly brought before them, including approval of the minutes of those sessions as part of the final adjournment. Attendance by two of the three members of those panels shall constitute a quorum, and the Chair shall have full power to replace panel members as necessary.

The resolution was adopted unanimously.

9. **Signing the Assessment Roll Certificates.** Each Board member signed the prepared 2023 Assessment Roll Certificates. *Note: an absent member may, pursuant to the previously adopted resolution, sign the certificates at a later occasion or prior to if circumstances do not allow for availability prior to the end of March.*
10. **Recess.** The Members determined by consensus who would later make and support the Final Action motion. The Chair then recessed the Board briefly while the Secretary prepared the minutes of this meeting.

- 11. Final Action.** The Chair reconvened the Board. The Secretary presented the minutes of this meeting. MOTION by Member Servis, supported by Member Campbell, to approve the minutes of this meeting (including this motion and the session adjournment) and to declare the final adjournment of the 2023 March Sessions of the Board of Review. Motion carried unanimously, and the Chair declared final adjournment of the 2023 March Sessions, at 1:45 pm.

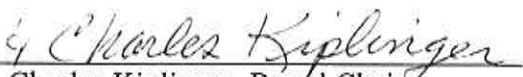
Prepared and approved March 22, 2023



Andrew WC Falkenberg, Deputy City Assessor



Aaron P. Powers, City Assessor, Board Secretary



H. Charles Kiplinger, Board Chair

Board of Review Action Report

Required by State Tax Commission Bulletin 17 of 2007

March Session

State Tax Commission Bulletin 17 of 2007 states that the STC is requiring that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035 and the 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, and a Board of Review Action Report

The Board of Review Action Report is a report summarizing the actions of the Board of Review. It must include a total assessed and taxable value changed, assessed and taxable value change by classification, total poverty exemption appeals made and number approved, and total number of classification appeals made and number of classification changes made.

Kalamazoo

City of Kalamazoo

03/20/2023

2023 Board of Review Action Report

Code	Classification	No. of Appeals	No. Granted	Total Assessed Value Change	Total Taxable Value Change
Real Property					
100	Agricultural	0	0	\$0	\$0
200	Commercial	18	1	\$-116,800	\$-116,800
300	Industrial	3	0	\$0	\$0
400	Residential	123	92	\$-7,255,886	\$-4,962,098
500	Timber-Cutover	0	0	\$0	\$0
600	Developmental	0	0	\$0	\$0
Personal Property					
150	Agricultural	0	0	\$0	\$0
250	Commercial	30	28	\$-915,000	\$-915,000
350	Industrial	0	0	\$0	\$0
450	Residential	0	0	\$0	\$0
550	Utility	0	0	\$0	\$0
Total		174	121	\$-8,287,686	\$-5,993,898

No. of Poverty/Vet Exemptions Applied For	No. of Poverty/Vet Exemptions Granted
83	83

Local unit retains original. File report and minutes with local unit clerk (MCL 211.33)

Copy sent to County Equalization Department by May 1

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-01-109-197 MBOR Net change	WEBER, ELICIA M & DANIEL J 4129 MT OLIVET RD Poverty Exemption Approved	401 (Poverty)	39010	Mar23-123	74,600 0 -74,600	68,460 0 -68,460	0.000 0.000 0.000
06-01-118-185 MBOR Net change	NEWHOUSE, CHRISTOPHER JAYSON 2617 CORLOT ST PA 161 VA exemption	401	39010	Mar23-057	58,100 0 -58,100	35,095 0 -35,095	0.000 0.000 0.000
06-01-146-115 MBOR Net change	MYERS, STANLEY JAMES 2835 BARD AVE PA 161 VA exemption	401	39010	Mar23-059	67,500 0 -67,500	41,499 0 -41,499	0.000 0.000 0.000
06-01-154-160 MBOR Net change	SANDEFUR, DOYLE L SR & JOYMLY ANN 2723 PARCHMOUNT AVE PA 161 VA exemption	401	39010	Mar23-060	130,300 0 -130,300	93,529 0 -93,529	0.000 0.000 0.000
06-01-303-038 MBOR Net change	CARTER, EDWARD J & IDA K TTEES 2702 ASHTON AVE PA 161 VA exemption	401	39010	Mar23-061	59,800 0 -59,800	36,281 0 -36,281	0.000 0.000 0.000
06-02-431-215 MBOR Net change	TRUPP, LESLIE 3327 MICHAEL AVE PA 161 VA exemption	401	39010	Mar23-062	59,000 0 -59,000	36,294 0 -36,294	0.000 0.000 0.000
06-02-464-001 MBOR Net change	EZELL, RICHARD 1925 TROY AVE PA 161 VA exemption	401	39010	Mar23-063	63,200 0 -63,200	14,276 0 -14,276	0.000 0.000 0.000
06-07-330-007 MBOR Net change	CHARLESTON, THOMAS 4232 KINGSBROOK DR PA 161 VA exemption	401	39010	Mar23-064	99,600 0 -99,600	73,516 0 -73,516	0.000 0.000 0.000
06-07-397-138 MBOR Net change	BRINK, ROBERT P 1307 NORTHAMPTON RD PA 161 VA exemption	401	39010	Mar23-065	104,300 0 -104,300	95,970 0 -95,970	0.000 0.000 0.000
06-09-474-006 MBOR Net change	ROLAND, WILLIAM H & PAMELA S 1321 COBB AVE PA 161 VA exemption	401	39010	Mar23-066	45,800 0 -45,800	29,698 0 -29,698	0.000 0.000 0.000
06-10-325-030 MBOR Net change	NEWKIRK, ROGER FREDERICK & MARY A 1922 N ROSE ST PA 161 VA exemption	401	39010	Mar23-067	75,500 0 -75,500	33,322 0 -33,322	0.000 0.000 0.000

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06-10-360-229 MBOR Net change	LEWIS, VANESSAL A 1410 N WESTNEDGE AVE PA 161 VA exemption	401	39010	Mar23-014	43,100 0 -43,100	26,021 0 -26,021	0.000 0.000 0.000
06-10-371-186 MBOR Net change	WILLIAMS, RODERICK N JR & STEPHANIE 414 W PATERSON ST PA 161 VA exemption	401	39010	Mar23-015	45,800 0 -45,800	31,445 0 -31,445	0.000 0.000 0.000
06-11-184-001 MBOR Net change	SCOTT, PATRICIA L 2330 MT OLIVET RD PA 161 VA exemption	401	39010	Mar23-016	78,500 0 -78,500	45,142 0 -45,142	0.000 0.000 0.000
06-14-129-005 MBOR Net change	CHRISTIAN, SCOTT 1516 HOMPHREY ST PA 161 VA exemption	401	39010	Mar23-018	43,400 0 -43,400	36,117 0 -36,117	0.000 0.000 0.000
06-14-177-051 MBOR Net change	RIEMENS, JOSEPH 1319 BRIDGE ST Poverty Exemption Approved	401 (Poverty)	39010	Mar23-115	41,700 0 -41,700	25,888 0 -25,888	0.000 0.000 0.000
06-14-182-002 MBOR Net change	WHITE, DANIEL 1317 HOTOP AVE PA 161 VA exemption	401	39010	Mar23-019	39,600 0 -39,600	20,539 0 -20,539	0.000 0.000 0.000
06-14-198-008 MBOR Net change	MALDONADO TREJO, NEREYDA 1414 CHARLES AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-126	30,600 0 -30,600	19,061 0 -19,061	0.000 0.000 0.000
06-14-221-001 MBOR Net change	WABER, TIMOTHY JOSEPH 817 HAZARD AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-110	32,700 0 -32,700	21,069 0 -21,069	0.000 0.000 0.000
06-14-253-002 MBOR Net change	KELLEY, ANTHONY & HOLDRIDGE, KEREN 1814 E MAIN ST PA 161 VA exemption	401	39010	Mar23-020	49,600 0 -49,600	31,154 0 -31,154	0.000 0.000 0.000
06-14-254-005 MBOR Net change	CUMMINS, RONALD E SR & JOAN E 723 WALLACE AVE PA 161 VA exemption	401	39010	Mar23-021	50,200 0 -50,200	32,036 0 -32,036	0.000 0.000 0.000
06-14-271-002 MBOR Net change	REYNOLDS, MICHAEL 521 EDWIN AVE PA 161 VA exemption	401	39010	Mar23-022	33,400 0 -33,400	21,866 0 -21,866	0.000 0.000 0.000

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06-14-272-021 MBOR Net change	RAAB, MELVIN C SR TRUST 1711 CHARLES AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-120	28,800 0 -28,800	18,601 0 -18,601	0.000 0.000 0.000
06-14-304-001 MBOR Net change	POWERS, MICHAEL DAVID 1122 ENGLEMAN AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-159	28,000 0 -28,000	23,102 0 -23,102	0.000 0.000 0.000
06-15-253-222 MBOR Net change	LOURICK, LLC 727 WALBRIDGE ST Accepted appraisal	401	39010	Mar23-165	47,200 19,207 -27,993	47,200 19,207 -27,993	100.000 100.000 0.000
06-15-258-009 MBOR Net change	LOURICK, LLC 707 WALBRIDGE ST Accepted appraisal	401	39010	Mar23-167	30,600 15,914 -14,686	30,600 15,914 -14,686	100.000 100.000 0.000
06-15-358-001 MBOR Net change	KALAMAZOO NON-PROFIT ADVOCACY 315 W MICHIGAN AVE Assessment determined accurate	201	39010	Mar23-147	444,800 444,800 0	444,800 444,800 0	0.000 0.000 0.000
06-16-130-002 MBOR Net change	CONTRERAS, AMANDA MARIE 1324 ALAMO AVE PA 161 VA exemption	401	39010	Mar23-023	41,800 0 -41,800	36,330 0 -36,330	0.000 0.000 0.000
06-16-252-006 MBOR Net change	PULLEY, MARILYN D & CLIFFORD JR 816 STAPLES AVE PA 161 VA exemption	401	39010	Mar23-024	60,600 0 -60,600	38,918 0 -38,918	0.000 0.000 0.000
06-16-260-051 MBOR Net change	MARCILIOUS, ALFRED R 720 HAWLEY ST PA 161 VA exemption	401	39010	Mar23-025	35,500 0 -35,500	21,553 0 -21,553	0.000 0.000 0.000
06-16-303-004 MBOR Net change	GLASGOW, ERNEST & SANDRA 1422 FORBES ST PA 161 VA exemption	401	39010	Mar23-026	57,800 0 -57,800	38,328 0 -38,328	0.000 0.000 0.000
06-16-324-005 MBOR Net change	HENDERSON CASTLE FOUNDATION 100 MONROE ST Property exemption denied	201	39010	Mar23-183	757,700 757,700 0	543,488 543,488 0	0.000 0.000 0.000
06-16-338-001 MBOR Net change	GOLA, CHRISTINE A 329 INGLESIDE TER Assessment determined accurate	401	39010	Mar23-001	41,700 41,700 0	36,120 36,120 0	0.000 0.000 0.000

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06-16-464-001 MBOR Net change	KENMORE LLC 747 ACADEMY ST Assessment determined accurate	201	39010	Mar23-191	384,300 384,300 0	309,330 309,330 0	0.000 0.000 0.000
06-16-493-006 MBOR Net change	JP MORGAN CHASE BANK NA 530 W SOUTH ST Property exemption denied	401	39010	Mar23-184	341,400 341,400 0	144,571 144,571 0	0.000 0.000 0.000
06-18-107-001 MBOR Net change	LONGANECKER, MARK & KAREN 4602 DUNHILL TER PA 161 VA exemption	401	39010	Mar23-027	126,600 0 -126,600	88,192 0 -88,192	0.000 0.000 0.000
06-18-108-137 MBOR Net change	BURKAM, JOHN N; BURKAM, CHAUNCEY 1117 PICCADILLY RD Poverty Exemption Approved	401 (Poverty)	39010	Mar23-109	94,700 0 -94,700	67,089 0 -67,089	0.000 0.000 0.000
06-18-150-002 MBOR Net change	WRIGHT, DOUGLAS M 814 N DRAKE RD PA 161 VA exemption	401	39010	Mar23-028	94,500 0 -94,500	71,671 0 -71,671	0.000 0.000 0.000
06-18-185-157 MBOR Net change	FORDE, ROBERT V JR & JOANN M TRUST 619 WINCHESTER PL PA 161 VA exemption	401	39010	Mar23-029	176,900 0 -176,900	129,360 0 -129,360	0.000 0.000 0.000
06-18-351-002 MBOR Net change	HADLEY, JERRY 4621 GREEN ACRES DR PA 161 VA exemption	401	39010	Mar23-030	98,900 0 -98,900	77,233 0 -77,233	0.000 0.000 0.000
06-19-252-153 MBOR Net change	JOHNSON, BRUCE K & SONIQUA Y 3730 EDINBURGH DR PA 161 VA exemption	401	39010	Mar23-031	163,900 0 -163,900	102,544 0 -102,544	0.000 0.000 0.000
06-19-263-111 MBOR Net change	JONES, RONALD E & LINDA C 3643 BARRINGTON DR PA 161 VA exemption	401	39010	Mar23-032	107,400 0 -107,400	73,805 0 -73,805	0.000 0.000 0.000
06-19-440-029 MBOR Net change	COSTELLO, DALIN E & CINDY JO 1208 ELDRIDGE DR PA 161 VA exemption	401	39010	Mar23-033	73,700 0 -73,700	52,874 0 -52,874	0.000 0.000 0.000
06-19-485-080 MBOR Net change	MWANGI, DUNCAN 3603 KENBROOKE CT Assessment determined accurate	407	39010	Mar23-074	34,300 34,300 0	34,300 34,300 0	100.000 100.000 0.000

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06-20-155-232	HEWEG, ARTHUR WESLEY & MONICA	401	39010	Mar23-034	88,500	60,832	0.000
MBOR	810 WEAVER AVE				0	0	0.000
Net change	PA 161 VA exemption				-88,500	-60,832	0.000
06-20-169-039	MCCULLOUGH, CHAMIKA	401	39010	Mar23-035	88,500	81,795	0.000
MBOR	910 FARRELL AVE				0	0	0.000
Net change	PA 161 VA exemption				-88,500	-81,795	0.000
06-20-172-113	SOLTANZADEH, BABAK	401	39010	Mar23-119	94,600	66,144	0.000
MBOR	921 WESTMORLAND AVE	(Poverty)			0	0	0.000
Net change	Poverty Exemption Approved				-94,600	-66,144	0.000
06-20-317-001	VANNEERBECK, VICTOR II	401	39010	Mar23-190	152,600	111,018	0.000
MBOR	1210 CALIFORNIA AVE				152,600	111,018	0.000
Net change	Assessment determined accurate				0	0	0.000
06-20-328-005	CHRISTIAN CAMPUS MINISTRIES	401	39010	Mar23-161	129,500	75,829	0.000
MBOR	2469 RING ROAD SOUTH				0	0	0.000
Net change	Property is exempt				-129,500	-75,829	0.000
06-20-328-007	CHRISTIAN CAMPUS MINISTRIES	401	39010	Mar23-160	69,800	30,756	0.000
MBOR	2465 RING ROAD SOUTH				0	0	0.000
Net change	Property is exempt				-69,800	-30,756	0.000
06-21-104-005	HESTERA, AUSTEN	401	39010	Mar23-002	93,200	93,140	0.000
MBOR	415 SPRAGUE AVE				93,200	93,140	0.000
Net change	Assessment determined accurate				0	0	0.000
06-21-249-346	OUDEMA, ROBERT N JR & CAROL M	401	39010	Mar23-036	235,700	97,648	0.000
MBOR	616 S WESTNEDGE AVE				0	0	0.000
Net change	PA 161 VA exemption				-235,700	-97,648	0.000
06-21-289-101	THIRD FLOOR LLC	201	39010	Mar23-069	129,400	129,400	0.000
MBOR	816 S WESTNEDGE AVE				129,400	129,400	0.000
Net change	Assessment determined accurate				0	0	0.000
06-21-299-001	CHINA CHIM LLC	401	39010	Mar23-098	96,300	85,890	0.000
MBOR	1008 S WESTNEDGE AVE				96,300	85,890	0.000
Net change	Assessment determined accurate				0	0	0.000
06-21-430-012	PADGHAM, WILLIAM J & SUSAN G	401	39010	Mar23-037	59,900	31,731	0.000
MBOR	736 AXTELL ST				0	0	0.000
Net change	PA 161 VA exemption				-59,900	-31,731	0.000

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06-21-431-002 MBOR Net change	MILLER, BRIAN T 1108 OAK ST Assessment determined accurate	401	39010	Mar23-010	46,600 46,600 0	25,055 25,055 0	0.000 0.000 0.000
06-21-444-006 MBOR Net change	MILLER, BRIAN T 1224 S WESTNEDGE AVE Review of Property by BoR, Reduced	401	39010	Mar23-011	48,800 46,700 -2,100	26,742 26,742 0	0.000 0.000 0.000
06-21-445-007 MBOR Net change	MILLER, BRIAN T 1317 MERRILL ST Assessment determined accurate	401	39010	Mar23-012	46,500 46,500 0	24,941 24,941 0	0.000 0.000 0.000
06-21-445-008 MBOR Net change	MILLER, BRIAN T 1315 MERRILL ST Assessment determined accurate	401	39010	Mar23-013	48,300 48,300 0	26,597 26,597 0	0.000 0.000 0.000
06-21-462-001 MBOR Net change	SHANSKY, LOUIS & ALEXANDRIA 1550 LONG RD Assessment determined accurate	401	39010	Mar23-099	495,200 495,200 0	495,200 495,200 0	100.000 100.000 0.000
06-22-124-003 MBOR Net change	MCCOY, MICHAEL 622 S ROSE ST PA 161 VA exemption	401	39010	Mar23-038	55,700 0 -55,700	27,464 0 -27,464	0.000 0.000 0.000
06-22-240-002 MBOR Net change	JNE RENTALS, LLC 620 SECOND ST Assessment determined accurate	401	39010	Mar23-194	40,300 40,300 0	40,300 40,300 0	100.000 100.000 0.000
06-22-251-014 MBOR Net change	ECKRICH LAND HOLDING COMPANY 425 E VINE ST Assessment determined accurate	201	39010	Mar23-196	517,300 517,300 0	352,197 352,197 0	0.000 0.000 0.000
06-22-378-001 MBOR Net change	GREGORY, MICHAEL S 130 E STOCKBRIDGE AVE PA 161 VA exemption	401	39010	Mar23-039	33,600 0 -33,600	24,203 0 -24,203	0.000 0.000 0.000
06-22-449-003 MBOR Net change	TCS PROPERTIES, LLC 1336 PORTAGE ST Assessment determined accurate	201	39010	Mar23-195	262,300 262,300 0	262,300 262,300 0	100.000 100.000 0.000
06-22-454-051 MBOR Net change	COLLINS, DONNA 464 E STOCKBRIDGE AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-122	32,600 0 -32,600	17,720 0 -17,720	0.000 0.000 0.000

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06-22-489-434 MBOR Net change	CHRISTIAN GLOBAL MEDICAL INC 1511 PORTAGE ST Assessment determined accurate	201	39010	Mar23-101	190,300 190,300 0	190,300 190,300 0	0.000 0.000 0.000
06-23-117-001 MBOR Net change	KALAMAZOO METAL RECYCLERS INC 1000 FOURTH ST Review of Property by BoR	302	39010	Mar23-164	56,000 56,000 0	50,715 50,715 0	0.000 0.000 0.000
06-23-139-001 MBOR Net change	W.R.M., LLC 1401 FOURTH ST Assessment determined accurate	201	39010	Mar23-008	550,100 550,100 0	354,205 354,205 0	0.000 0.000 0.000
06-23-169-033 MBOR Net change	SELNER, SANDRA 908 JAMES ST Assessment determined accurate	401	39010	Mar23-193	31,500 31,500 0	18,671 18,671 0	0.000 0.000 0.000
06-23-314-140 MBOR Net change	SBS CORPORATION, INC 1202 JAMES ST PA 161 VA exemption	401	39010	Mar23-040	39,900 0 -39,900	30,781 0 -30,781	0.000 0.000 0.000
06-23-340-115 MBOR Net change	CONGO, ANTHONY & DOMENICK 1203 WASHINGTON AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-114	41,500 0 -41,500	26,299 0 -26,299	0.000 0.000 0.000
06-23-427-001 MBOR Net change	SCHUSTER AVENUE REAL ESTATE COMPANY 1019 SCHUSTER AVE Assessment determined accurate	201	39010	Mar23-097	69,800 69,800 0	69,800 69,800 0	100.000 100.000 0.000
06-25-477-001 MBOR Net change	KALAMAZOO HOTEL ENTERPRISES INC 3717 E CORK ST Assessment determined accurate	201	39030	Mar23-073	2,103,200 2,103,200 0	2,103,200 2,103,200 0	0.000 0.000 0.000
06-26-105-008 MBOR Net change	REEVES, MARY 850 LAY BLVD	401	39010	Mar23-185	51,600 42,393 -9,207	51,600 42,393 -9,207	100.000 100.000 0.000
06-26-354-122 MBOR Net change	BAIN, SHERI 1121 VASSAR DR PA 161 VA exemption	401	39010	Mar23-041	113,300 0 -113,300	105,315 0 -105,315	0.000 0.000 0.000
06-26-408-073 MBOR Net change	SELNER, SANDRA 2509 NORA ST Assessment determined accurate	401	39010	Mar23-192	51,200 51,200 0	32,972 32,972 0	0.000 0.000 0.000

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06-26-466-006 MBOR Net change	SMITH, NATHANIEL & MARGARET 3028 FULFORD ST PA 161 VA exemption	401	39010	Mar23-042	81,300 0 -81,300	50,258 0 -50,258	0.000 0.000 0.000
06-27-138-005 MBOR Net change	HAMPTON, CHARLES TIM 201 E MAPLE ST PA 161 VA exemption	401	39010	Mar23-043	31,200 0 -31,200	22,386 0 -22,386	0.000 0.000 0.000
06-27-192-100 MBOR Net change	WEBB, RONALD JAMES 124 MILLVIEW AVE PA 161 VA exemption	401	39010	Mar23-044	34,400 0 -34,400	28,240 0 -28,240	0.000 0.000 0.000
06-27-200-001 MBOR Net change	VARIOUS CONSULTANTS LLC 320 REED AVE Uncapped in error, BoR recap	401	39010	Mar23-142	36,700 36,700 0	36,700 27,456 -9,244-100.000	100.000 0.000 0.000
06-27-205-003 MBOR Net change	ANDERSON, TIMSHORIA C 1831 VAN ZEE ST Poverty Exemption Approved	401 (Poverty)	39010	Mar23-121	38,600 0 -38,600	26,137 0 -26,137	0.000 0.000 0.000
06-27-229-678 MBOR Net change	CROSS, LINDA K 814 REED AVE Assessment determined accurate	401	39010	Mar23-200	57,100 57,100 0	29,032 29,032 0	0.000 0.000 0.000
06-27-328-002 MBOR Net change	STUTSMAN, DAVID 107 INKSTER AVE PA 161 VA exemption	401	39010	Mar23-045	81,700 0 -81,700	78,645 0 -78,645	0.000 0.000 0.000
06-27-329-005 MBOR Net change	TABULOG, TINA 2420 S BURDICK ST Poverty Exemption Approved	401 (Poverty)	39010	Mar23-113	56,700 0 -56,700	34,322 0 -34,322	0.000 0.000 0.000
06-27-386-081 MBOR Net change	STACEY, KYLE 136 IMPERIAL ST Assessment determined accurate	401	39010	Mar23-006	82,200 82,200 0	76,792 76,792 0	0.000 0.000 0.000
06-27-396-201 MBOR Net change	KLINE, KEVIN L 132 W CORK ST Assessment determined accurate	402	39010	Mar23-170	15,300 15,300 0	15,120 15,120 0	0.000 0.000 0.000
06-27-397-097 MBOR Net change	KLINE, KEVIN 112 W CORK ST Assessment determined accurate	402	39010	Mar23-174	9,500 9,500 0	9,345 9,345 0	0.000 0.000 0.000

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06-27-397-098 MBOR Net change	KLINE, KEVIN 114 W CORK ST Assessment determined accurate	402	39010	Mar23-173	9,500 9,500 0	9,345 9,345 0	0.000 0.000 0.000
06-27-397-099 MBOR Net change	KLINE, KEVIN 120 W CORK ST Assessment determined accurate	402	39010	Mar23-172	10,200 10,200 0	10,080 10,080 0	0.000 0.000 0.000
06-27-397-100 MBOR Net change	KLINE, KEVIN 126 W CORK ST Assessment determined accurate	402	39010	Mar23-171	10,200 10,200 0	10,080 10,080 0	0.000 0.000 0.000
06-28-121-002 MBOR Net change	MICHAEL, JEANINE B/MICHAEL, CLAIRE 2018 OAKLAND DR PA 161 VA exemption	401	39010	Mar23-046	91,500 0 -91,500	67,791 0 -67,791	0.000 0.000 0.000
06-28-310-002 MBOR Net change	PEARCE, DOUGLAS S 1725 HILLSHIRE DR Assessment determined accurate	401	39010	Mar23-199	239,900 239,900 0	203,469 203,469 0	0.000 0.000 0.000
06-28-344-008 MBOR Net change	PLACE, JAMES M & MICHELLE 1132 BRONSON CIR PA 161 VA exemption	401	39010	Mar23-047	139,200 0 -139,200	125,710 0 -125,710	0.000 0.000 0.000
06-28-428-019 MBOR Net change	NELSON, RICHARD J & FLORENCE J 605 INKSTER AVE PA 161 VA exemption	401	39010	Mar23-068	149,600 0 -149,600	101,880 0 -101,880	0.000 0.000 0.000
06-28-431-065 MBOR Net change	HOLZINGER, DUANE 2513 LAW AVE PA 161 VA exemption	401	39010	Mar23-048	161,100 0 -161,100	157,175 0 -157,175	0.000 0.000 0.000
06-29-255-038 MBOR Net change	MOSS, ROLINDA 2320 CROSSWIND DR PA 161 VA exemption	401	39010	Mar23-049	270,800 0 -270,800	150,680 0 -150,680	0.000 0.000 0.000
06-29-286-025 MBOR Net change	TREGERMAN, GERALDINE & LEE 2019 FITCH AVE PA 161 VA exemption	401	39010	Mar23-050	109,300 0 -109,300	82,375 0 -82,375	0.000 0.000 0.000
06-29-295-031 MBOR Net change	GARDINER, DAVID & ROSEMARY 2360 SHEFFIELD DR PA 161 VA exemption	401	39010	Mar23-051	190,700 0 -190,700	120,782 0 -120,782	0.000 0.000 0.000

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06-29-328-267 MBOR Net change	MCCASKEY, NORRIS & BRENDA 2422 LOMOND DR PA 161 VA exemption	401	39010	Mar23-052	154,000 0 -154,000	117,192 0 -117,192	0.000 0.000 0.000
06-29-359-240 MBOR Net change	PERRIN, MICHAEL A 2728 WELLINGTON RD Assessment determined accurate	401	39010	Mar23-181	74,400 74,400 0	62,174 62,174 0	0.000 0.000 0.000
06-30-183-001 MBOR Net change	H2-STADIUM, LLC 4201 STADIUM DR Assessment determined accurate	201	39010	Mar23-188	2,553,200 2,553,200 0	2,372,129 2,372,129 0	0.000 0.000 0.000
06-30-250-002 MBOR Net change	AJZ-STADIUM, LLC 3939 STADIUM DR Assessment determined accurate	201	39010	Mar23-186	803,600 803,600 0	727,474 727,474 0	0.000 0.000 0.000
06-30-255-002 MBOR Net change	H2-STADIUM, LLC 3931 STADIUM DR Assessment determined accurate	202	39010	Mar23-189	59,200 59,200 0	9,913 9,913 0	0.000 0.000 0.000
06-30-259-018 MBOR Net change	MARTIN, GREGORY 2116 SHELTER POINTE DR Assessment determined accurate	407	39010	Mar23-004	325,100 325,100 0	292,530 292,530 0	0.000 0.000 0.000
06-30-260-001 MBOR Net change	H2-STADIUM, LLC 3905 STADIUM DR Assessment determined accurate	202	39010	Mar23-187	65,400 65,400 0	23,741 23,741 0	0.000 0.000 0.000
06-31-229-001 MBOR Net change	PARKVIEW HILLS COMMUNITY ASSOC INC 3143 PARKVIEW AVE Assessment determined accurate	202	39010	Mar23-053	52,100 52,100 0	45,934 45,934 0	0.000 0.000 0.000
06-31-433-001 MBOR Net change	THE PAUL A AND PATRICIA D DEHAAN 3762 CEDARIDGE RD Assessment determined accurate	407	39010	Mar23-102	113,600 113,600 0	113,600 113,600 0	100.000 100.000 0.000
06-32-148-003 MBOR Net change	CARR, OLIVER B 3608 BARNARD AVE Assessment determined accurate	401	39010	Mar23-182	93,000 93,000 0	89,880 89,880 0	0.000 0.000 0.000
06-32-200-002 MBOR Net change	THOMPSON, PETER 2321 PARKVIEW AVE Assessment determined accurate	401	39010	Mar23-003	110,900 110,900 0	110,900 110,900 0	100.000 100.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Transf
06-34-186-220 MBOR Net change	EVANS, JUNE A 139 PARKER AVE Poverty Exemption Approved	401 (Poverty)	39010	Mar23-129	47,900 0 -47,900	26,802 0 -26,802	0.000 0.000 0.000
06-34-236-007 MBOR Net change	FABRI-KAL, LLC 3403 REDMOND AVE Review of Property by BoR	302	39010	Mar23-176	6,300 6,300 0	6,300 6,300 0	0.000 0.000 0.000
06-34-240-001 MBOR Net change	FABRI-KAL, LLC 3502 REDMOND AVE Review of Property by BoR	302	39010	Mar23-177	21,500 21,500 0	21,500 21,500 0	0.000 0.000 0.000
06-34-242-001 MBOR Net change	MONARCH MILL POND, LLC 600 PLASTICS PL Review of Property by BoR	201	39010	Mar23-179	703,200 703,200 0	703,200 703,200 0	0.000 0.000 0.000
06-34-247-023 MBOR Net change	FABRI-KAL, LLC 702 SUNNOCK AVE Review of Property by BoR	402	39010	Mar23-178	9,800 9,800 0	9,800 9,800 0	0.000 0.000 0.000
06-34-263-021 MBOR Net change	BRUNS, GARRETT 312 E LEONA AVE Assessment determined accurate	401	39010	Mar23-054	93,000 93,000 0	93,000 93,000 0	100.000 100.000 0.000
06-34-294-009 MBOR Net change	WILSON, DAVID A & EMILY M 815 LAKEWAY AVE Assessment determined accurate	401	39010	Mar23-197	78,100 78,100 0	48,248 48,248 0	0.000 0.000 0.000
06-34-310-043 MBOR Net change	ROWLEY, LOUIS D 444 OAKHURST AVE Accepted appraisal	401	39010	Mar23-096	88,600 75,000 -13,600	50,379 50,379 0	0.000 0.000 0.000
06-34-320-003 MBOR Net change	KZOO CAT RESCUE 4221 S WESTNEDGE AVE Property is exempt	201	39010	Mar23-005	116,800 0 -116,800	116,800 0 -116,800	0.000 0.000 0.000
06-34-340-105 MBOR Net change	THE WYMAN LIVING TRUST 4121 S ROSE ST Assessment determined accurate	407	39010	Mar23-162	50,900 50,900 0	50,900 50,900 0	0.000 0.000 0.000
06-35-110-003 MBOR Net change	KELLER, TINA M 912 FOLEY ST Poverty Exemption Approved	401 (Poverty)	39010	Mar23-116	64,300 0 -64,300	38,404 0 -38,404	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-35-133-059 MBOR Net change	THOMPSON, JERRY D 1412 HOWLAND AVE PA 161 VA exemption	401	39010	Mar23-131	47,400 0 -47,400	37,991 0 -37,991	0.000 0.000 0.000
06-35-242-015 MBOR Net change	MASHBURN, AUSTIN 3517 KONKLE ST Review of Property by BoR	401	39010	Mar23-175	107,500 96,000 -11,500	107,500 96,000 -11,500	100.000 100.000 0.000
06-35-278-062 MBOR Net change	JOHNSON, BRETT & DYANA 2128 ROYCE AVE Poverty Exemption Approved	401 {Poverty}	39010	Mar23-133	74,200 0 -74,200	43,735 0 -43,735	0.000 0.000 0.000
06-35-408-093 MBOR Net change	ANDERSON, SARAH J 1829 BANBURY RD Assessment determined accurate	401	39010	Mar23-009	98,700 98,700 0	98,700 98,700 0	100.000 100.000 0.000
06-36-341-001 MBOR Net change	4124 MANCHESTER ROAD, LLC 4124 MANCHESTER RD Review of Property by BoR	201	39030	Mar23-180	1,003,000 1,003,000 0	1,003,000 1,003,000 0	0.000 0.000 0.000
06-91-033-420 MBOR Net change	PITNEY BOWES, INC VARIOUS LOCATIONS L-5076 after accepted at BOR	251	39010	Mar23-149	1,100 0 -1,100	1,100 0 -1,100	0.000 0.000 0.000
06-91-034-932 MBOR Net change	DISCOUNT TIRE COMPANY, INC. 4333 S WESTNEDGE AVE Review of Property by BoR, Review	251	39010	Mar23-168	65,900 74,400 8,500	65,900 74,400 8,500	0.000 0.000 0.000
06-91-049-620 MBOR Net change	PETERS CONSTRUCTION COMPANY, INC. 3325 E KILGORE RD Corrected clerical error	251	39030	Mar23-055	808,800 547,000 -261,800	808,800 547,000 -261,800	0.000 0.000 0.000
06-91-052-755 MBOR Net change	WM LIMITED PARTNERSHIP 1998 3805 COVINGTON RD L-5076 after accepted at BOR	251	39030	Mar23-141	39,100 0 -39,100	39,100 0 -39,100	0.000 0.000 0.000
06-91-054-752 MBOR Net change	BORGESS MEDICAL CENTER 817 WALBRIDGE ST L-5076 after accepted at BOR	251	39010	Mar23-146	123,200 0 -123,200	123,200 0 -123,200	0.000 0.000 0.000
06-91-055-780 MBOR Net change	UNION BAG & BARREL, INC 411 N WESTNEDGE AVE Duplicate account removed	251	39010	Mar23-144	59,900 0 -59,900	59,900 0 -59,900	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-91-056-308 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 VARIOUS LOC-KALAMAZOO SD L-5076 after accepted at BOR	251	39010	Mar23-153	30,900 0 -30,900	30,900 0 -30,900	0.000 0.000 0.000
06-91-057-180 MBOR Net change	PITNEY BOWES, INC VARIOUS LOC-DDA & TIF L-5076 after accepted at BOR	251	39010	Mar23-152	400 0 -400	400 0 -400	0.000 0.000 0.000
06-91-057-181 MBOR Net change	PITNEY BOWES, INC VARIOUS LOC-COMSTOCK SD L-5076 after accepted at BOR	251	39030	Mar23-151	300 0 -300	300 0 -300	0.000 0.000 0.000
06-91-057-182 MBOR Net change	PITNEY BOWES, INC VARIOUS LOC-PORTAGE SD L-5076 after accepted at BOR	251	39140	Mar23-150	100 0 -100	100 0 -100	0.000 0.000 0.000
06-91-057-183 MBOR Net change	PITNEY BOWES, INC 1521 GULL RD L-5076 after accepted at BOR	251	39010	Mar23-148	100 0 -100	100 0 -100	0.000 0.000 0.000
06-91-057-628 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 VARIOUS LOC-COMSTOCK SD L-5076 after accepted at BOR	251	39030	Mar23-157	1,000 0 -1,000	1,000 0 -1,000	0.000 0.000 0.000
06-91-057-629 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 VARIOUS LOC-DDA & TIF L-5076 after accepted at BOR	251	39010	Mar23-154	19,400 0 -19,400	19,400 0 -19,400	0.000 0.000 0.000
06-91-057-631 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 1521 GULL RD L-5076 after accepted at BOR	251	39010	Mar23-158	200 0 -200	200 0 -200	0.000 0.000 0.000
06-91-057-632 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 VARIOUS LOC-DDA ONLY L-5076 after accepted at BOR	251	39010	Mar23-155	11,200 0 -11,200	11,200 0 -11,200	0.000 0.000 0.000
06-91-061-323 MBOR Net change	GERBER COLLISION & GLASS 3820 STADIUM DR Review of Property by BOR	251	39010	Mar23-169	53,900 0 -53,900	53,900 0 -53,900	0.000 0.000 0.000
06-91-061-584 MBOR Net change	CONNELLY CRANE RENTAL CORP 180 E WATER ST No property in City on Dec 31	251	39010	Mar23-104	45,600 0 -45,600	45,600 0 -45,600	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-91-061-669 MBOR Net change	PITNEY BOWES GLOBAL FINANCIAL SVCS 251 VARIOUS LOC-PORTAGE SD L-5076 after accepted at BOR	251	39140	Mar23-156	2,000 0 -2,000	2,000 0 -2,000	0.000 0.000 0.000
06-91-061-743 MBOR Net change	HARBOR FARMZ NORTH LLC 2839 FULL CIRCLE DR Assessment determined accurate	251	39030	Mar23-100	784,600 784,600 0	784,600 784,600 0	0.000 0.000 0.000
06-91-061-775 MBOR Net change	KALAMAZOO DISTILLING COMPANY 1104 PORTAGE ST No property in City on Dec 31	251	39010	Mar23-058	75,000 0 -75,000	75,000 0 -75,000	0.000 0.000 0.000
06-91-061-814 MBOR Net change	DAVIS CREEK LAND DEVELOPMENT CO LLC251 2830 FULL CIRCLE DR Review of Property by BoR, Assessm	251	39030	Mar23-163	850,000 850,000 0	850,000 850,000 0	0.000 0.000 0.000
06-91-061-846 MBOR Net change	WM LIMITED PARTNERSHIP - 1998 LLC 003 2730 W MICHIGAN AVE Duplicate account removed	003	39010	Mar23-140	40,000 0 -40,000	40,000 0 -40,000	0.000 0.000 0.000
06-91-061-871 MBOR Net change	KALAMAZOO FAMILY TREE WELLNESS 900 PEELE ST Process PP statement late	251	39010	Mar23-134	5,000 0 -5,000	5,000 0 -5,000	0.000 0.000 0.000
06-91-061-872 MBOR Net change	HE REIGNS MAGAZINE VARIOUS LOC-KALAMAZOO SD Process PP statement late	251	39010	Mar23-138	2,500 0 -2,500	2,500 0 -2,500	0.000 0.000 0.000
06-91-061-880 MBOR Net change	JUNGLEBIRD 155 W MICHIGAN AVE Process PP statement late	251	39010	Mar23-135	450,000 392,300 -57,700	450,000 392,300 -57,700	0.000 0.000 0.000
06-91-061-883 MBOR Net change	ROCA 247 S KALAMAZOO MALL Duplicate account removed	251	39010	Mar23-056	50,000 0 -50,000	50,000 0 -50,000	0.000 0.000 0.000
06-91-061-892 MBOR Net change	RAIR CANNABIS CO 104 N DRAKE RD Process PP statement late	251	39010	Mar23-137	250,000 0 -250,000	250,000 0 -250,000	0.000 0.000 0.000
06-91-061-910 MBOR Net change	KZOO CAT CAFE AND RESCUE 4221 S WESTNEDGE AVE Property is exempt	251	39010	Mar23-007	1,500 0 -1,500	1,500 0 -1,500	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-91-061-913 MBOR Net change	LABOR OF LOVE SCRUBS 1020 E CORK ST L-5076 after accepted at BOR	251	39010	Mar23-139	5,000 0 -5,000	5,000 0 -5,000	0.000 0.000 0.000
06-91-061-994 MBOR Net change	TITLE CHECK, LLC 715 W RANSOM ST Allow amended PP statement	251	39010	Mar23-143	0 50,200 50,200	0 50,200 50,200	0.000 0.000 0.000
06-91-061-995 MBOR Net change	REINO LINEN SERVICES OF MICHIGAN, LL251 817 WALBRIDGE ST Allow amended PP statement	251	39010	Mar23-145	0 123,200 123,200	0 123,200 123,200	0.000 0.000 0.000
06-11-185-001 MBOR Net change	LOCKETT, THEODORE D 2217 REGENT ST PA 161 VA exemption	401	39010	Mar23-017	57,800 0 -57,800	39,362 0 -39,362	0.000 0.000 0.000
06-31-315-003 MBOR Net change	SEBRIGHT, MELISSA 4107 S 12TH ST PA 161 VA exemption	401	39140	Mar23-076	50,900 0 -50,900	39,130 0 -39,130	0.000 0.000 0.000
06-31-368-001 MBOR Net change	SCHOMMER, THOMAS W TRUSTEE 4425 MOONLITE AVE PA 161 VA exemption	401	39140	Mar23-077	132,100 0 -132,100	80,638 0 -80,638	0.000 0.000 0.000
06-32-348-196 MBOR Net change	JACKSON, JOHN A & SHARON 2526 SUNNYBROOK DR PA 161 VA exemption	401	39140	Mar23-078	154,900 0 -154,900	117,824 0 -117,824	0.000 0.000 0.000
06-33-201-012 MBOR Net change	CHASE, ALAN B & SARAH T 1029 HOL HI DR PA 161 VA exemption	401	39010	Mar23-079	165,800 0 -165,800	111,201 0 -111,201	0.000 0.000 0.000
06-33-246-122 MBOR Net change	HUNT, ZACHARY C 735 HUTCHINSON ST PA 161 VA exemption	401	39010	Mar23-080	67,600 0 -67,600	62,055 0 -62,055	0.000 0.000 0.000
06-33-253-030 MBOR Net change	EDGAR, SAMANTHA A 829 LYNN AVE PA 161 VA exemption	401	39010	Mar23-081	89,100 0 -89,100	54,045 0 -54,045	0.000 0.000 0.000
06-33-254-229 MBOR Net change	PALM, TOMMIE M & NANNIE E 3610 DORE ST PA 161 VA exemption	401	39010	Mar23-082	65,500 0 -65,500	41,652 0 -41,652	0.000 0.000 0.000

County: 39 Kalamazoo Unit: City of Kalamazoo

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
06-33-389-002 MBOR Net change	VERMEULEN, JAMES R & MARIJEAN 4331 OLD COLONY RD PA 161 VA exemption	401	39010	Mar23-083	189,000 0 -189,000	126,327 0 -126,327	0.000 0.000 0.000
06-33-410-008 MBOR Net change	WESTGATE, KENNETH D 4039 HEIGHTS LN PA 161 VA exemption	401	39010	Mar23-084	115,900 0 -115,900	90,086 0 -90,086	0.000 0.000 0.000
06-33-435-002 MBOR Net change	SPEARMAN, JERRY & BERNICE 749 LIBERTY ST PA 161 VA exemption	401	39010	Mar23-085	67,300 0 -67,300	40,903 0 -40,903	0.000 0.000 0.000
06-33-490-132 MBOR Net change	HALL, MICHAEL S 742 W KILGORE RD #108 PA 161 VA exemption	407	39010	Mar23-086	42,100 0 -42,100	20,959 0 -20,959	0.000 0.000 0.000
06-34-130-100 MBOR Net change	KIRKENDALL, GERALD O 155 ALBANY ST PA 161 VA exemption	401	39010	Mar23-087	90,700 0 -90,700	54,833 0 -54,833	0.000 0.000 0.000
06-34-294-001 MBOR Net change	HARRIS, JERRY B 3823 LOVERS LN PA 161 VA exemption	401	39010	Mar23-088	141,400 0 -141,400	100,110 0 -100,110	0.000 0.000 0.000
06-34-346-050 MBOR Net change	ESCAMILLA, ESQUIEL 127 BLANCHE AVE PA 161 VA exemption	401	39010	Mar23-089	53,100 0 -53,100	34,231 0 -34,231	0.000 0.000 0.000
06-35-197-292 MBOR Net change	FEDORCHAK, ROBERT E & MARGIE L TSTE401 1410 LAKEWAY AVE PA 161 VA exemption	401	39010	Mar23-090	103,100 0 -103,100	62,561 0 -62,561	0.000 0.000 0.000
06-35-253-027 MBOR Net change	WALRAVEN, ALLAN L 1839 ROYCE AVE PA 161 VA exemption	401	39010	Mar23-091	77,700 0 -77,700	59,139 0 -59,139	0.000 0.000 0.000
06-35-441-214 MBOR Net change	GREEN, JUANITA P 4118 KONKLE ST PA 161 VA exemption	401	39010	Mar23-092	90,400 0 -90,400	59,512 0 -59,512	0.000 0.000 0.000

TOTAL VALUE CHANGES: 175

Assessed Taxable

Total post March BOR values (Real)

14,065,114 12,502,787

2023 MBOR Change Report

County: 39 Kalamazoo Unit: City of Kalamazoo

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans [§]
Total post March BOR adjustments (Real)							
					-7,372,686	-5,078,898	
Total post March BOR values (Personal)							
					2,821,700	2,821,700	
Total post March BOR adjustments (Personal)							
					-955,000	-955,000	
Total post March BOR values (Real & Personal)							
					16,886,814	15,324,487	

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review."

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-123	WEBER, ELICIA M & DANIEL J	06-01-109-197	W	Property Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/14/2023	Mar23-057	NEWHOUSE, CHRISTOPHER JAYSO	06-01-118-185	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-059	MYERS, STANLEY JAMES	06-01-146-115	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-060	SANDEFUR, DOYLE L SR & JOYMLY	06-01-154-160	W	Poverty Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-061	CARTER, EDWARD J & IDA K TTEES	06-01-303-038	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-062	TRUPP, LESLIE	06-02-431-215	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-063	EZELL, RICHARD	06-02-464-001	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-064	CHARLESTON, THOMAS	06-07-330-007	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-065	BRINK, ROBERT P	06-07-397-138	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	

Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/14/2023	Mar23-066	ROLAND, WILLIAM H & PAMELA S	06-09-474-006	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-067	NEWKIRK, ROGER FREDERICK & M	06-10-325-030	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/13/2023	Mar23-014	LEWIS, VANESSA L	06-10-360-229	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-015	WILLIAMS, RODERICK N JR & STEPH	06-10-371-186	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-016	SCOTT, PATRICIA L	06-11-184-001	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-018	CHRISTIAN, SCOTT	06-14-129-005	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-115	RIEMENS, JOSEPH	06-14-177-051	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/13/2023	Mar23-019	WHITE, DANIEL	06-14-182-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-126	MALDONADO TREJO, NEREYDA	06-14-198-008	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-110	WABER, TIMOTHY JOSEPH	06-14-221-001	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/13/2023	Mar23-020	KELLEY, ANTHONY & HOLDRIDGE, H	06-14-253-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-021	CUMMINS, RONALD E SR & JOAN E	06-14-254-005	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-022	REYNOLDS, MICHAEL	06-14-271-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-120	RAAB, MELVIN C SR TRUST	06-14-272-021	W	Property Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-159	POWERS, MICHAEL DAVID	06-14-304-001	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-165	LOURICK, LLC	06-15-253-222	W	Assessed Value Letter Appeal	03/17/2023	Accepted appraisal	
03/17/2023	Mar23-167	LOURICK, LLC	06-15-258-009	W	Assessed Value Letter Appeal	03/17/2023	Accepted appraisal	
03/17/2023	Mar23-147	KALAMAZOO NON-PROFIT ADVOCA	06-15-358-001	W	Property Exemption Letter Appeal	03/17/2023	Assessment determined accurate	

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	Mar23-023	CONTRERAS, AMANDA MARIE	06-16-130-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-024	PULLEY, MARILYN D & CLIFFORD JF	06-16-252-006	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-025	MARCILOUS, ALFRED R	06-16-260-051	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-026	GLASGOW, ERNEST & SANDRA	06-16-303-004	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-183	HENDERSON CASTLE FOUNDATION	06-16-324-005	W	Qualified Ag. Exemption Denial Letter Appeal	03/17/2023	Property exemption denied	
03/08/2023	Mar23-001	GOLA, CHRISTINE A	06-16-338-001	P	Assessed Value	03/08/2023	Assessment determined accurate	
03/17/2023	Mar23-191	KENMORE LLC	06-16-464-001	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-184	JP MORGAN CHASE BANK NA	06-16-493-006	W	Qualified Ag. Exemption Denial Letter Appeal	03/17/2023	Property exemption denied	
03/13/2023	Mar23-027	LONGANECKER, MARK & KAREN	06-18-107-001	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

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Date Printed: 03/20/2023

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-109	BURKAM, JOHN N; BURKAM, CHAUN	06-18-108-137	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/13/2023	Mar23-028	WRIGHT, DOUGLAS M	06-18-150-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-029	FORDE, ROBERT V JR & JOANN M T	06-18-185-157	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-030	HADLEY, JERRY	06-18-351-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-031	JOHNSON, BRUCE K & SONIQUA Y	06-19-252-153	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-032	JONES, RONALD E & LINDA C	06-19-263-111	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-033	COSTELLO, DALIN E & CINDY JO	06-19-440-029	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/14/2023	Mar23-074	MWANGI, DUNCAN	06-19-485-080	W	Assessed Value Letter Appeal	03/14/2023	Assessment determined accurate	
03/13/2023	Mar23-034	HELWEG, ARTHUR WESLEY & MONI	06-20-155-232	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	

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Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	Mar23-035	MCCULLOUGH, CHAMIKA	06-20-169-039	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-119	SOLTANZADEH, BABAK	06-20-172-113	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-190	VANMEERBEECK, VICTOR II	06-20-317-001	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-161	CHRISTIAN CAMPUS MINISTRIES	06-20-328-005	W	Property Exemption Letter Appeal	03/17/2023	Property is exempt	
03/17/2023	Mar23-160	CHRISTIAN CAMPUS MINISTRIES	06-20-328-007	W	Property Exemption Letter Appeal	03/17/2023	Property is exempt	
03/08/2023	Mar23-002	HESTERA, AUSTEN	06-21-104-005	P	Assessed Value	03/08/2023	Assessment determined accurate	
03/13/2023	Mar23-036	OUDESEMA, ROBERT N JR & CAROL	06-21-249-346	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/14/2023	Mar23-069	THIRD FLOOR LLC	06-21-289-101	P	Assessed Value	03/14/2023	Assessment determined accurate	
03/14/2023	Mar23-098	CHINA CHIM LLC	06-21-299-001	P	Assessed Value	03/14/2023	Assessment determined accurate	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	Mar23-037	PADGHAM, WILLIAM J & SUSAN G	06-21-430-012	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/09/2023	Mar23-010	MILLER, BRIAN T	06-21-431-002	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/09/2023	Mar23-011	MILLER, BRIAN T	06-21-444-006	P	Assessed Value	03/09/2023	Review of Property by BoR, Reduced for equity	
03/09/2023	Mar23-012	MILLER, BRIAN T	06-21-445-007	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/09/2023	Mar23-013	MILLER, BRIAN T	06-21-445-008	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/14/2023	Mar23-099	SHANSKY, LOUIS & ALEXANDRIA	06-21-462-001	P	Assessed Value	03/14/2023	Assessment determined accurate	
03/13/2023	Mar23-038	MCCOY, MICHAEL	06-22-124-003	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-194	JNE RENTALS, LLC	06-22-240-002	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-196	ECKRICH LAND HOLDING COMPAN	06-22-251-014	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	Mar23-039	GREGORY, MICHAEL S	06-22-378-001	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-195	TCS PROPERTIES, LLC	06-22-449-003	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-122	COLLINS, DONNA	06-22-454-051	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/14/2023	Mar23-101	CHRISTIAN GLOBAL MEDICAL INC	06-22-489-434	W	Assessed Value Letter Appeal	03/14/2023	Assessment determined accurate	
03/09/2023	Mar23-164	KALAMAZOO METAL RECYCLERS IN	06-23-117-001	P	Assessed Value	03/09/2023	Review of Property by BoR	
03/09/2023	Mar23-008	W.R.M., LLC	06-23-139-001	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/17/2023	Mar23-193	SELNER, SANDRA	06-23-169-033	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-040	SBS CORPORATION, INC	06-23-314-140	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-114	CONGO, ANTHONY & DOMENICK	06-23-340-115	W	Property Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/14/2023	Mar23-097	SCHUSTER AVENUE REAL ESTATE	06-23-427-001	P	Assessed Value	03/14/2023	Assessment determined accurate	
03/14/2023	Mar23-073	KALAMAZOO HOTEL ENTERPRISES	06-25-477-001	P	Assessed Value	03/14/2023	Assessment determined accurate	
03/17/2023	Mar23-185	REEVES, MARY	06-26-105-008	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR, Reduced for condition	
03/13/2023	Mar23-041	BAIN, SHERI	06-26-354-122	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-192	SELNER, SANDRA	06-26-408-073	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-042	SMITH, NATHANIEL & MARGARET	06-26-466-006	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-043	HAMPTON, CHARLES TIM	06-27-138-005	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-044	WEBB, RONALD JAMES	06-27-192-100	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-142	VARIOUS CONSULTANTS LLC	06-27-200-001	W	Capping/Uncapping Letter Appeal	03/17/2023	Uncapped in error, BoR recap	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-121	ANDERSON, TIMSHORIA C	06-27-205-003	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-200	CROSS, LINDA K	06-27-229-678	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-045	STUTSMAN, DAVID	06-27-328-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-113	TABULOG, TINA	06-27-329-005	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/09/2023	Mar23-006	STACEY, KYLE	06-27-386-081	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/17/2023	Mar23-170	KLINE, KEVIN L	06-27-396-201	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-174	KLINE, KEVIN	06-27-397-097	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-173	KLINE, KEVIN	06-27-397-098	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-172	KLINE, KEVIN	06-27-397-099	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	

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Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Hearing Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-171	KLINE, KEVIN	06-27-397-100	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-046	MICHAEL, JEANINE B/MICHAEL, CLA	06-28-121-002	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-199	PEARCE, DOUGLAS S	06-28-310-002	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-047	PLACE, JAMES M & MICHELLE	06-28-344-008	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/14/2023	Mar23-068	NELSON, RICHARD J & FLORENCE	06-28-428-019	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/13/2023	Mar23-048	HOLZINGER, DUANE	06-28-431-065	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-049	MOSS, ROLINDA	06-29-255-038	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-050	TREGERMAN, GERALDINE & LEE	06-29-286-025	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/13/2023	Mar23-051	GARDINER, DAVID & ROSEMARY	06-29-295-031	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Hearing Date	BOR Action	Appl. Forms Att.
03/13/2023	Mar23-052	MCCASKEY, NORRIS & BRENDA	06-29-328-267	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/17/2023	Mar23-181	PERRIN, MICHAEL A	06-29-359-240	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-188	HZ-STADIUM, LLC	06-30-183-001	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-186	AJZ-STADIUM, LLC	06-30-250-002	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-189	HZ-STADIUM, LLC	06-30-255-002	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/08/2023	Mar23-004	MARTIN, GREGORY	06-30-259-018	P	Assessed Value	03/08/2023	Assessment determined accurate	
03/17/2023	Mar23-187	HZ-STADIUM, LLC	06-30-260-001	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/13/2023	Mar23-053	PARKVIEW HILLS COMMUNITY ASSH	06-31-229-001	P	Assessed Value	03/13/2023	Assessment determined accurate	
03/14/2023	Mar23-102	THE PAUL A AND PATRICIA D DEHA	06-31-433-001	W	Assessed Value Letter Appeal	03/14/2023	Assessment determined accurate	

Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-182	CARR, OLIVER B	06-32-148-003	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	
03/08/2023	Mar23-003	THOMPSON, PETER	06-32-200-002	P	Assessed Value	03/08/2023	Assessment determined accurate	
03/17/2023	Mar23-129	EVANS, JUNE A	06-34-186-220	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-176	FABRI-KAL, LLC	06-34-236-007	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR	
03/17/2023	Mar23-177	FABRI-KAL, LLC	06-34-240-001	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR	
03/17/2023	Mar23-179	MONARCH MILL POND, LLC	06-34-242-001	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR	
03/17/2023	Mar23-178	FABRI-KAL, LLC	06-34-247-023	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR	
03/13/2023	Mar23-054	BRUNS, GARRETT	06-34-263-021	P	Assessed Value	03/13/2023	Assessment determined accurate	
03/17/2023	Mar23-197	WILSON, DAVID A & EMILY M	06-34-294-009	W	Assessed Value Letter Appeal	03/17/2023	Assessment determined accurate	

Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Actual Date	BOR Action	Appl. Forms Att.
03/14/2023	Mar23-096	ROWLEY, LOUIS D	06-34-310-043	P	Assessed Value	03/14/2023	Accepted appraisal	
03/09/2023	Mar23-005	KZOO CAT RESCUE	06-34-320-003	W	Property Exemption Letter Appeal	03/09/2023	Property is exempt	
03/17/2023	Mar23-162	THE WYMAN LIVING TRUST	06-34-340-105	P	Assessed Value	03/17/2023	Assessment determined accurate	
03/17/2023	Mar23-116	KELLER, TINA M	06-35-110-003	W	Property Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/17/2023	Mar23-131	THOMPSON, JERRY D	06-35-133-059	W	Property Exemption Letter Appeal	03/17/2023	PA 161 VA exemption	
03/17/2023	Mar23-175	MASHBURN, AUSTIN	06-35-242-015	P	Assessed Value	03/17/2023	Review of Property by BoR	
03/17/2023	Mar23-133	JOHNSON, BRETT & DYANA	06-35-278-062	W	Poverty Exemption Letter Appeal	03/17/2023	Poverty Exemption Approved	
03/09/2023	Mar23-009	ANDERSON, SARAH J	06-35-408-093	P	Assessed Value	03/09/2023	Assessment determined accurate	
03/17/2023	Mar23-180	4124 MANCHESTER ROAD, LLC	06-36-341-001	W	Assessed Value Letter Appeal	03/17/2023	Review of Property by BoR	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/17/2023	Mar23-149	PITNEY BOWES, INC.	06-91-033-420	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-168	DISCOUNT TIRE COMPANY, INC.	06-91-034-932	W	Other Letter Appeal	03/17/2023	Review of Property by BoR, Review Personal Prop filing	
03/14/2023	Mar23-055	PETERS CONSTRUCTION COMPANY	06-91-049-620	W	Amended PP Statement Letter Appeal	03/14/2023	Corrected clerical error	
03/17/2023	Mar23-141	WM LIMITED PARTNERSHIP 1998	06-91-052-755	W	Property Exemption Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-146	BORGESS MEDICAL CENTER	06-91-054-752	W	Property Exemption Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-144	UNION BAG & BARREL, INC	06-91-055-780	W	Deleted Parcel Letter Appeal	03/17/2023	Duplicate account removed	
03/17/2023	Mar23-153	PITNEY BOWES GLOBAL FINANCIAL	06-91-056-308	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-152	PITNEY BOWES, INC	06-91-057-180	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-151	PITNEY BOWES, INC	06-91-057-181	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	

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03/17/2023	Mar23-150	PITNEY BOWES, INC	06-91-057-182	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-148	PITNEY BOWES, INC	06-91-057-183	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-157	PITNEY BOWES GLOBAL FINANCIAL	06-91-057-628	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-154	PITNEY BOWES GLOBAL FINANCIAL	06-91-057-629	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-158	PITNEY BOWES GLOBAL FINANCIAL	06-91-057-631	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-155	PITNEY BOWES GLOBAL FINANCIAL	06-91-057-632	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-169	GERBER COLLISION & GLASS	06-91-061-323	W	Property Exemption Letter Appeal	03/17/2023	Review of Property by BoR	
03/14/2023	Mar23-104	CONNELLY CRANE RENTAL CORP	06-91-061-584	W	Deleted Parcel Letter Appeal	03/14/2023	No property in City on Dec 31	
03/17/2023	Mar23-156	PITNEY BOWES GLOBAL FINANCIAL	06-91-061-669	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	

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03/14/2023	Mar23-100	HARBOR FARMZ NORTH LCC	06-91-061-743	W	Property Class Letter Appeal	03/14/2023	Assessment determined accurate	
03/14/2023	Mar23-058	KALAMAZOO DISTILLING COMPANY	06-91-061-775	W	Deleted Parcel Letter Appeal	03/14/2023	No property in City on Dec 31	
03/17/2023	Mar23-163	DAVIS CREEK LAND DEVELOPMENT	06-91-061-814	P	Assessed Value	03/17/2023	Review of Property by BoR, Assessment determined accurate	
03/17/2023	Mar23-140	WM LIMITED PARTNERSHIP - 1998 L	06-91-061-846	W	Other Letter Appeal	03/17/2023	Duplicate account removed	
03/17/2023	Mar23-134	KALAMAZOO FAMILY TREE WELLNE	06-91-061-871	W	Other Letter Appeal	03/17/2023	Process PP statement late	
03/17/2023	Mar23-138	HE REIGNS MAGAZINE	06-91-061-872	W	Other Letter Appeal	03/17/2023	Process PP statement late	
03/17/2023	Mar23-135	JUNGLEBIRD	06-91-061-880	W	Other Letter Appeal	03/17/2023	Process PP statement late	
03/14/2023	Mar23-056	ROCA	06-91-061-883	W	Deleted Parcel Letter Appeal	03/14/2023	Duplicate account removed	
03/17/2023	Mar23-137	RAIR CANNABIS CO	06-91-061-892	W	Other Letter Appeal	03/17/2023	Process PP statement late	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/09/2023	Mar23-007	KZOO CAT CAFE AND RESCUE	06-91-061-910	W	Property Exemption Letter Appeal	03/09/2023	Property is exempt	
03/17/2023	Mar23-139	LABOR OF LOVE SCRUBS	06-91-061-913	W	Other Letter Appeal	03/17/2023	L-5076 after accepted at BOR	
03/17/2023	Mar23-143	TITLE CHECK, LLC	06-91-061-994	W	Amended PP Statement Letter Appeal	03/17/2023	Allow amended PP statement	
03/17/2023	Mar23-145	REINO LINEN SERVICES OF MICHIG	06-91-061-995	W	Other Letter Appeal	03/17/2023	Allow amended PP statement	
03/13/2023	Mar23-017	LOCKETT, THEODORE D	06-11-185-001	W	Property Exemption Letter Appeal	03/13/2023	PA 161 VA exemption	
03/14/2023	Mar23-076	SEBRIGHT, MELISSA	06-31-315-003	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-077	SCHOMMER, THOMAS W TRUSTEE	06-31-368-001	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-078	JACKSON, JOHN A & SHARON	06-32-348-196	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-079	CHASE, ALAN B & SARAH T	06-33-201-012	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review."

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Hearing Date	BOR Action	Appl. Forms Att.
03/14/2023	Mar23-080	HUNT, ZACHARY C	06-33-246-122	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-081	EDGAR, SAMANTHA A	06-33-253-030	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-082	PALM, TOMMIE M & NANNIE E	06-33-254-229	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-083	VERMEULEN, JAMES R & MARIJEAN	06-33-389-002	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-084	WESTGATE, KENNETH D	06-33-410-008	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-085	SPEARMAN, JERRY & BERNICE	06-33-435-002	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-086	HALL, MICHAEL S	06-33-490-132	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-087	KIRKENDALL, GERALD O	06-34-130-100	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-088	HARRIS, JERRY B	06-34-294-001	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

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Date Printed: 03/20/2023

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review."

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/14/2023	Mar23-089	ESCAMILLA, ESQUIEL	06-34-346-050	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-090	FEDORCHAK, ROBERT E & MARGIE	06-35-197-292	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-091	WALRAVEN, ALLAN L	06-35-253-027	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	
03/14/2023	Mar23-092	GREEN, JUANITA P	06-35-441-214	W	Property Exemption Letter Appeal	03/14/2023	PA 161 VA exemption	

Kalamazoo County

March Board of Review / Assessment Roll Corrections

2023 March Board of Review Summary

City of Kalamazoo
2023 Corrections

Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-01-109-197 Mar23-123 03/17/23	Cls. 401 WEBER, ELICIA M & DANIEL J KALAMAZOO	Orig. SEV 74,600	Orig. Capped 58,460	Orig. TV 58,460	Rev. SEV 0	Rev. Capped 58,460	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: Taxable value reduction due to financial hardship granted for 2023. Taxable value reduced per City Commission policy. Owner must reapply every year due to changes in the calculation.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-01-118-185 Mar23-057 03/14/23	Cls. 401 NEWHOUSE, CHRISTOPHER JAYSON KALAMAZOO	Orig. SEV 58,100	Orig. Capped 35,095	Orig. TV 35,095	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-01-146-115 Mar23-059 03/14/23	Cls. 401 MYERS, STANLEY JAMES KALAMAZOO	Orig. SEV 67,500	Orig. Capped 41,499	Orig. TV 41,499	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-01-154-160 Mar23-060 03/14/23	Cls. 401 SANDEFUR, DOYLE LSR & JOYMLY KALAMAZOO	Orig. SEV 130,300	Orig. Capped 93,529	Orig. TV 93,529	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-01-303-038 Mar23-061 03/14/23	Cls. 401 CARTER, EDWARD J & IDA K TTEES KALAMAZOO	Orig. SEV 59,800	Orig. Capped 36,281	Orig. TV 36,281	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-02-431-215 Mar23-062 03/14/23	Cls. 401 TRUPP, LESLIE KALAMAZOO	Orig. SEV 59,000	Orig. Capped 36,294	Orig. TV 36,294	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-02-464-001 Mar23-063 03/14/23	Cls. 401 EZELL, RICHARD KALAMAZOO	Orig. SEV 63,200	Orig. Capped 14,276	Orig. TV 14,276	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												
Sch. 39010 Petition Number: Appeal Date:	Parcel Number 06-07-330-007 Mar23-064 03/14/23	Cls. 401 CHARLESTON, THOMAS KALAMAZOO	Orig. SEV 99,600	Orig. Capped 73,516	Orig. TV 73,516	Rev. SEV 0	Rev. Capped 0	Rev. TV 0	Pov./Net. YES	Trans. Adjusted? Transfer Date:	NO	0.000%
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.												

Sch. 39010	Parcel Number 06-34-294-001	Cls. 401	Orig. SEV 141,400<	Orig. Capped 100,110<	Orig. TV 100,110<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Net YES	Trans. Adjusted? NO	0.000%
Petition Number: Mar23-088		HARRIS, JERRY B									
Appeal Date: 03/14/23		KALAMAZOO, MI 49001									
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.											
Sch. 39010	Parcel Number 06-34-346-050	Cls. 401	Orig. SEV 53,100<	Orig. Capped 34,231<	Orig. TV 34,231<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Net YES	Trans. Adjusted? NO	0.000%
Petition Number: Mar23-089		ESCAMILLA, ESQUIEL									
Appeal Date: 03/14/23		KALAMAZOO, MI 49001									
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.											
Sch. 39010	Parcel Number 06-35-197-292	Cls. 401	Orig. SEV 103,100<	Orig. Capped 62,561<	Orig. TV 62,561<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Net YES	Trans. Adjusted? NO	0.000%
Petition Number: Mar23-090		FEDORCHAK, ROBERT E & MARGIE I									
Appeal Date: 03/14/23		KALAMAZOO, MI 49001									
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.											
Sch. 39010	Parcel Number 06-35-253-027	Cls. 401	Orig. SEV 77,700<	Orig. Capped 59,139<	Orig. TV 59,139<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Net YES	Trans. Adjusted? NO	0.000%
Petition Number: Mar23-091		WALRAVEN, ALLAN L									
Appeal Date: 03/14/23		KALAMAZOO, MI 49001									
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.											
Sch. 39010	Parcel Number 06-35-441-214	Cls. 401	Orig. SEV 90,400<	Orig. Capped 59,512<	Orig. TV 59,512<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Net YES	Trans. Adjusted? NO	0.000%
Petition Number: Mar23-092		GREEN, JUANITA P									
Appeal Date: 03/14/23		KALAMAZOO, MI 49001									
Comments: PA 161 VA exemption granted for 2023. Owner must file every year to continue exemption.											

Kalamazoo County

March Board of Review / Assessment Roll Corrections

2023 March Board of Review Summary - Grand Recap

City of Kalamazoo

<u>2023 Corrections</u>		<u>2023 Original Value</u>			<u>2023 Corrected Value</u>			<u>2023 Change in Value</u>		
<u>Ad Valorem - Real</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>TV</u>	
Agricultural Real		0	0	0	0	0	0	0	0	
Commercial Real		10,765,700	9,893,206	9,761,211	10,648,900	9,767,626	9,644,411	-116,800	-116,800	
Industrial Real		83,800	88,830	78,515	83,800	88,830	78,515	0	0	
Developmental Real		0	0	0	0	0	0	0	0	
Timber Cutover		0	0	0	0	0	0	0	0	
Residential Real		10,588,300	7,259,884	7,741,959	3,332,414	2,879,839	2,779,861	-7,255,886	-4,962,098	
Total Real		21,437,800	17,241,920	17,581,685	14,065,114	12,736,296	12,502,787	-7,372,686	-507,898	
<u>Ad Valorem - Personal</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>TV</u>	
Agricultural Personal		0	0	0	0	0	0	0	0	
Commercial Personal		3,736,700	3,736,700	3,736,700	2,821,700	2,821,700	2,821,700	-915,000	-915,000	
Industrial Personal		0	0	0	0	0	0	0	0	
Utility Personal		0	0	0	0	0	0	0	0	
Residential Personal		0	0	0	0	0	0	0	0	
Total Personal		3,736,700	3,736,700	3,736,700	2,821,700	2,821,700	2,821,700	-915,000	-915,000	
<u>Special Acts - Real</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>TV</u>	
CFT Real		0	0	0	0	0	0	0	0	
CFA/CFR		0	0	0	0	0	0	0	0	
IFT Real		0	0	0	0	0	0	0	0	
NEZ Real		0	0	0	0	0	0	0	0	
Total Special Acts Real		0	0	0	0	0	0	0	0	
<u>Special Acts - Personal</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>SEV</u>	<u>TV</u>	
CFT Personal		0	0	0	0	0	0	0	0	
IFT Personal		0	0	0	0	0	0	0	0	
Total Special Acts Personal		0	0	0	0	0	0	0	0	
Grand Totals:		25,214,500	21,018,620	21,358,385	16,886,814	15,557,995	15,324,487	-8,327,686	-6,033,898	



City of Kalamazoo
Board of Review Attendance/Compensation Log
For March 2023 Sessions

As of: 3/22/2023 13:30

Compensation per session: \$50.00

Scheduled Sessions		Vice Chair Chair							Total	Total
Date	Session	Michael Anderson	Glenda Campbell	William Gladstone	Donna Keller	H. Charles Kiplinger	James Lippincott	Linda Servis	Attendees	Scheduled
Tuesday, March 7, 2023	Morning 11:30AM	A	A	A	A	AP	A	A	7	7
Wednesday, March 8, 2023	Afternoon 1:30PM		A	A		AP	X		3	3
Thursday, March 9, 2023	Morning 9AM	A			X		A	A	3	3
Monday, March 13, 2023	Morning 9AM	A		A	AP				3	3
Monday, March 13, 2023	Afternoon 1:30PM		X	A		AP		A	3	3
Tuesday, March 14, 2023	Afternoon 1:30PM		A		AP		A	X	3	3
Tuesday, March 14, 2023	Evening 6PM		A	O	AP		A	X	3	3
Friday, March 17, 2023	Afternoon 1:30PM				X	AP	A	A	3	3
Wednesday, March 22, 2023	Afternoon 1:30PM	A	A	A	A	AP	A	A	7	7
									0	0
Sessions Attended		4	5	5	5	5	6	5	35	
Compensation Due		\$200.00	\$250.00	\$250.00	\$250.00	\$250.00	\$300.00	\$250.00	\$1,750.00	
Sessions Scheduled		4	5	5	5	5	6	5		35
Originally Scheduled but Substituted		0	0	1	0	0	0	0		1
		Michael Anderson	Glenda Campbell	Don Gladstone	Donna Keller	Chuck Kiplinger	Jim Lippincott	Linda Servis	Total Attendees	Total Scheduled

Assessor phone numbers:
Main Phone 337-8638
 Aaron Powers, Assessor 337-8639
 Andrew Falkenberg, Deputy 337-8656

Legend: A = Actually Attended (AP means Presiding)
 C = Session canceled
 O = Originally scheduled by substituted
 S = Scheduled to Attend
 X = Not available, excused
 U = Absent, unexcused

I certify that the foregoing represents the actual attendance of members at the March sessions of the Board of Review for the City of Kalamazoo, and that payment to each member as indicated is hereby authorized according to the policy of the city.

Approval Dated:
 March 22, 2023

H. Charles Kiplinger
 H. Charles Kiplinger, Board Chair

Aaron P. Powers
 Aaron P. Powers, City Assessor / Board Secretary



Certificate of the City Assessor/Secretary of the Board of Review

I hereby certify that I have filed the minutes of the Board of Review's 2023 March Sessions with the City Clerk, and have retained copies of same along with all supporting documents as official records of my office.

March 24, 2023

Aaron P Powers, City Assessor
And Secretary of the Board of Review