

Coe Township
Isabella County, Michigan



May 10, 2021

TO: Tim Nieporte
Isabella County Planning Commission

FROM: Mary Kay Maas *mkm*
Coe Township Supervisor

RE: PA 116 Application Approval Request

Enclosed is a Farmland and Open Space Preservation Program PA 116 application for Lawrence Feltman in Coe Township. Please present the application for Isabella County Planning Commission approval.

The parcel/s are:

Section 23	Coe Township	Isabella County	03-023-30-002-00
Section 23	Coe Township	Isabella County	03-023-30-003-99

Please send documentation of approval to me at the address below. If you have questions or concerns about the application, please feel free to contact me at 989-828-5322 or 989-621-6230 (cell).

Mary Kay Maas
Coe Township Supervisor
PO Box 477
309 W Wright Ave
Shepherd, MI 48883

Enc. PA 116 Application (1)



FARMLAND AND OPEN SPACE PRESERVATION PROGRAM

Application for Farmland Agreement

Part 361 of the Natural Resources and Environmental Protection Act, 1994 Act 451 as amended, more commonly known as PA 116.

Please print or type. Attach additional sheets as needed. Please read the Eligibility and Instructions document before filling out this form.

OFFICIAL USE ONLY
Local Governing Body:
Date Received: 5/08/2021
Application No:
State:
Date Received:
Application No:
Approved: Rejected

ALL APPLICATIONS MUST BE APPROVED BY LOCAL GOVERNING BODY ON OR BEFORE NOVEMBER 1 IN ORDER TO BE EFFECTIVE FOR THE CURRENT TAX YEAR

I. Personal Information:

1. Name(s) of Applicant: Feltman Lawrence J
Last First Initial

(If more than two see #15)
Last First Initial

Marital status of all individual men listed on application, if more than one, indicate status after each name:
Married Single

2. Mailing Address: 2831 S. Coleman Shepherd MI 48883
Street City State Zip Code

3. Telephone Number: (Area Code) 989 828 4849

4. Alternative Telephone Number (cell, work, etc.): (Area Code) 907 888 7064

5. E-mail address: HC GALAXY @ AOL . COM

II. Property Location (Can be taken from the Deed/Land Contract)

6. County: Isabella 7. Township, City or Village: Coe

8. Section No. 23 Town No. T13N Range No. R3W

III. Legal Information:

9. Attach a clear copy of the deed, land contract or memorandum of land contract. (See #14)

10. Attach a clear copy of the most recent tax assessment or tax bill with complete tax description of property.

11. Is there a tax lien against the land described above? Yes No

If "Yes", please explain circumstances:

12. Does the applicant own the mineral rights? Yes No

If owned by the applicant, are the mineral rights leased? Yes No

Indicate who owns or is leasing rights if other than the applicant:
Name the types of mineral(s) involved:

13. Is land cited in the application subject to a lease agreement (other than for mineral rights) permitting a use for something other than agricultural purposes: Yes No

14. Is land being purchased under land contract Yes No: If "Yes", indicate vendor (sellers):

Name:
Address:

Street City State Zip Code

14a. Part 361 of the Natural Resources and Environmental Protection Act, 1994 Act 451 as amended, states that the vendor (sellers) must agree to allow the land cited in the application to be enrolled in the program. Please have the land contract sellers sign below. (All sellers must sign).

Land Contract Vendor(s): I, the undersigned, understand and agree to permit the land cited in this application into the Farmland and Open Space Preservation Program.

Date Signature of Land Contract Vendor(s) (Seller)

15. If the applicant is one of the following, please check the appropriate box and complete the following information (if the applicant is not one of the following - please leave blank):

- 2 or more persons having a joint or common interest in the land
- Corporation
- Estate
- Limited Liability Company
- Trust
- Partnership
- Association

If applicable, list the following: Individual Names if more than 2 Persons; or President, Vice President, Secretary, Treasurer; or Trustee(s); or Members; or Partners; or Estate Representative(s):

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

(Additional names may be attached on a separate sheet.)

IV. Land Eligibility Qualifications: Check one and fill out correct section(s)
This application is for:

- a. 40 acres or more → complete only Section 16 (a thru g);
- b. 5 acres or more but less than 40 acres → complete only Sections 16 and 17; or
- c. a specialty farm → complete only Sections 16 and 18.

16. a. Type of agricultural enterprise (e.g. livestock, cash crops, fruit, etc):

Cash Crop

b. Total number of acres on this farm 78

c. Total number of acres being applied for (if different than above): 78

d. Acreage in cultivation: 78

e. Acreage in cleared, fenced, improved pasture, or harvested grassland: _____

f. All other acres (swamp, woods, etc.) _____

g. Indicate any structures on the property: (If more than one building, indicate the number of buildings):

No. of Buildings 0 Residence: _____ Barn: _____ Tool Shed: _____

Silo: _____ Grain Storage Facility: _____ Grain Drying Facility: _____

Poultry House: _____ Milking Parlor: _____ Milk House: _____

Other: (Indicate) _____

17. To qualify as agricultural land of 5 acres or more but less than 40 acres, the land must produce a minimum average gross annual income of \$200.00 per acre from the sale of agricultural products.

Please provide the average gross annual income per acre of cleared and tillable land during 2 of the last 3 years immediately preceding this application from the sale of agricultural products (not from rental income):

\$ 31,200 : 78 = \$ 400 (per acre)

total income total acres of tillable land

18. To qualify as a specialty farm, the land must be designated by MDARD, be 15 acres or more in size, and produce a gross annual income from an agricultural use of \$2,000.00 or more. If a specialty farm, indicate average gross annual income during 2 of the last 3 years immediately preceding application from the sale of agricultural products: \$ _____

Please note: specialty farm designation may require an on-the-farm site visit by an MDARD staff person.

19. What is the number of years you wish the agreement to run? (Minimum 10 years, maximum 90 years); 90

V. Signature(s):

20. The undersigned declare that this application, including any accompanying informational material, has been examined by them and to the best of their knowledge and belief is true and correct.

Lawrence J. Feltman
(Signature of Applicant)

(Corporate Name, If Applicable)

(Co-owner, If Applicable)

(Signature of Corporate Officer)

(Date)

(Title)

ALL APPLICATIONS MUST BE APPROVED BY LOCAL GOVERNING BODY ON OR BEFORE NOVEMBER 1 IN ORDER TO BE EFFECTIVE FOR THE CURRENT TAX YEAR.

RESERVED FOR LOCAL GOVERNMENT USE: CLERK PLEASE COMPLETE SECTIONS I & II

I. Date Application Received: May 8, 2001 (Note: Local Governing Body has 45 days to take action)

Action by Local Governing Body: Jurisdiction: Coe
 County Township City Village

This application is approved, rejected Date of approval or rejection: 5/10/2001

(If rejected, please attach statement from Local Governing Body indicating reason(s) for rejection.)

Clerk's Signature: Mary Kay Nass, Supervisor

Property Appraisal: \$ _____ is the current fair market value of the real property in this application.

II. Please verify the following:

____ Upon filing an application, clerk issues receipt to the landowner indicating date received.

____ Clerk notifies reviewing agencies by forwarding a copy of the application and attachments

____ If rejected, applicant is notified in writing within 10 days stating reason for rejection and the original application, attachments, etc. are returned to the applicant. Applicant then has 30 days to appeal to State Agency.

____ If approved, applicant is notified and the original application, all supportive materials/attachments, and letters of review/comment from reviewing agencies (if provided) are sent to:

MDARD-Farmland and Open Space Program, PO Box 30449, Lansing 48909

***Please do not send multiple copies of applications and/or send additional attachments in separate mailings without first contacting the Farmland Preservation office.**

<p>Please verify the following regarding Reviewing Agencies (sending a copy to reviewing agencies is required):</p> <p>COPY SENT TO:</p> <p><input checked="" type="checkbox"/> County or Regional Planning Commission</p> <p><input checked="" type="checkbox"/> Conservation District</p> <p><u>NA</u> Township (if county has zoning authority)</p> <p><u>NA</u> City (if land is within 3 miles of city boundary)</p> <p><u>NA</u> Village (if land is within 1 mile of village boundary)</p>	<p>Before forwarding to State Agency, FINAL APPLICATION SHOULD INCLUDE:</p> <p><input checked="" type="checkbox"/> Copy of Deed or Land Contract (most recent showing <u>current ownership</u>)</p> <p><input checked="" type="checkbox"/> Copy of most recent Tax Bill (must include <u>tax description</u> of property)</p> <p><input checked="" type="checkbox"/> Map of Farm</p> <p><input checked="" type="checkbox"/> Copy of most recent appraisal record</p> <p>____ Copy of letters from review agencies (if available)</p> <p>____ Any other applicable documents</p>
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Questions? Please call Farmland Preservation at (517) 284-5663

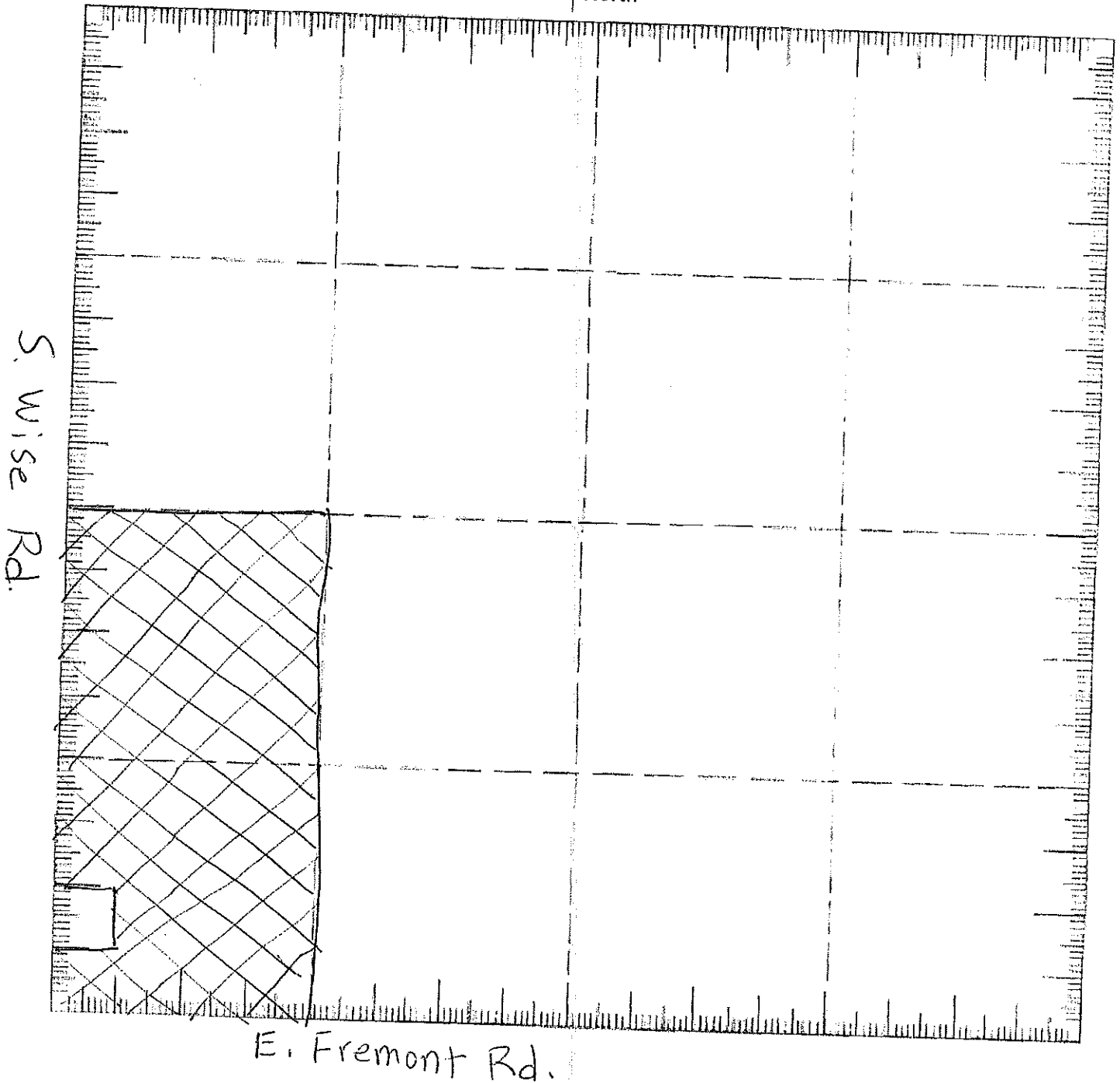
Map of Farm with Structures and Natural Features:

- A. Show boundary of land cited in application. (Grid below is designed to represent a 5280 ft² (1 mile²) Section)
- B. Show all buildings (house(s), barn(s), etc.); also label roads and other avenues of travel (i.e. utility access, etc.).
- C. Outline and designate the current uses of the property (crops, pasture, forest, swamp, etc.).
- D. Clear copies of map(s) provided by USDA Farm Service Agency are acceptable, but please label any roads visible on map, structures and their use, etc.

Note: Any residential structures housing persons not directly associated with the farm operation must be excluded from the application. Please indicate if a building falls in this category and provide the appropriate property description for its exclusion. Unless the appropriate description is included, your application cannot be processed.

County Isabella
Township Coe
T 13N R 3W Section 23

↑ North



RECEIVED - 11/05/2020 01:52 PM
ISABELLA REGISTER OF DEEDS



Document # 20200008425 WARR DEED
Isabella County, Michigan
Karen Jackson, Register of Deeds
Recorded: 11/05/2020 01:52 PM
OR LIBER 1883 PAGE 410

WARRANTY DEED

File No.: 484021

KNOW ALL MEN BY THESE PRESENTS: That Kendall E. Garber as Trustee of The Norman and Lena Garber Living Trust, uad 2/13/92

Whose address is 9901 S. Wise Rd., Shepherd, MI 48883

Convey(s) and Warrant(s) to Lawrence Feltman

Whose address is 2831 S. Coleman Rd., Shepherd, MI 48883

the following described premises:

SEE EXHIBIT "A" ATTACHED HERETO

Tax Parcel No.: 3-023-30-002-00 and 3-023-30-003-99

For the sum of One Dollar and No Cents (\$1.00) subject to the existing building and use restrictions, easements, and zoning ordinances of record, if any. Affidavit Filed.

AFFIDAVIT FILED

The grantor grants to the grantee the right to make ALL division(s) under section 108 of the Land Division Act, Act. No. 288 of the Public Acts of 1967. This property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan Right to Farm Act.

Dated November 05, 2020

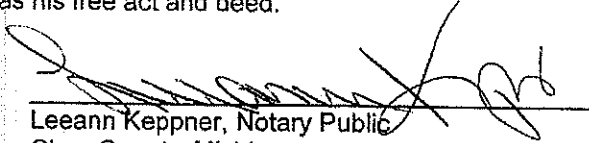
Signed

THE NORMAN AND LENA GARBER LIVING TRUST, UAD
2/13/92

Kendall E. Garber, Trustee
Kendall E. Garber, Trustee

State of Michigan)
County of Isabella) SS
)

On this 5th day of November, 2020, before me personally appeared Kendall E. Garber as Trustee of The Norman and Lena Garber Living Trust, uad 2/13/92 to me known to be the person described in and who executed the foregoing instrument and acknowledged that he executed the same as his free act and deed.


Leeann Keppner, Notary Public
Clare County, Michigan
My Commission Expires: January 29, 2026
Acting in the County of: Isabella

Drafted By: Kendall E Garber, Trustee
The Norman and Lena Garber Living Trust,
uad 2/13/92
9901 S. Wise Rd.
Shepherd, MI 48883

Return To: Lawrence Feltman
2831 S. Coleman Rd.
Shepherd, MI 48883

Assisted By: Mt. Pleasant Abstract & Title
116 Court Street
Mt Pleasant, MI 48858

EXHIBIT "A"
LEGAL DESCRIPTION

Parcel 1:

The West 45 acres of the East 120 acres of the Southwest 1/4 of Section 23, T13N, R3W, Coe Township, Isabella County, Michigan.

Parcel 2:

The West 1/2 of the West 1/2 of the Southwest 1/4 of Section 23, T13N, R3W, Coe Township, Isabella County, Michigan, EXCEPT Part of the Southwest 1/4 of the Southwest 1/4 of Section 23, T13N, R3W, Coe Township, Isabella County, Michigan, described as: Beginning North 00°18'06" West, along the West Section line, 374.00 feet from the Southwest corner of said Section 23; thence continuing North 00°18'06" West, along said West Section line, 240.00 feet; thence North 89°41'54" East, at a Right Angle to said West Section line, 254.10 feet; thence South 00°18'06" East, parallel with said West Section line, 240.00 feet; thence South 89°41'54" West, at a Right Angle to said West Section line, 254.10 feet back to the Point of Beginning.

STATE OF MICHIGAN
COUNTY OF ISABELLA

I HEREBY CERTIFY that there are no tax liens or taxes held by the state or individuals on the lands described in the within instrument, and that all taxes are paid as shown by the records of this office for five years.


Treasurer of Isabella County 9

RECEIVED: 11/05/2020 01:37 PM
ISABELLA REGISTER OF DEEDS



Document # 20200008426 AFFIDAVIT
Isabella County, Michigan
Karen Jackson, Register of Deeds
Recorded: 11/05/2020 01:52 PM
OR LIBER 1883 PAGE 413

Michigan Department of Treasury
3676 (Rev. 12-18)

This form is issued under authority of P.A. 260 of 2000 and P.A. 378 of 2006. Filing is mandatory.

Affidavit Attesting Qualified Agricultural Property Shall Remain Qualified Agricultural Property

1. Street Address of Property V/L E. Fremont & 9901 S. Wise Rd.		2. Name of County Isabella	
3. City/Township/Village Where Real Estate is Located Coe		<input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village	
4. Name of Property Owner(s) (Print or Type Legibly) Lawrence Feltman		5. Property ID Number (from Tax Bill or Assessment Notice) 03-023-30-002-00 & 03-023-30-003-99	
6. Legal Description (Legal description is required; attach additional sheets if necessary) See attached exhibit A		7. Percentage of this property that is, and will remain Qualified Agricultural Property (Do Not Include Qualified Forest Program Property) 100%	
8. Daytime Telephone Number 907-888-7064	9. E-mail Address	Partial transfer under MCL 211.27a(6)(K)? See Page 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

CERTIFICATION & NOTARIZATION (Notarization necessary for recording with Register of Deeds)

I certify that the information above is true and complete to the best of my knowledge. I further certify that the property noted on this affidavit currently is, and will remain, qualified agricultural property. Must be signed by owner, partner, corporate officer, or a duly authorized agent.

Dated: November 5, 2020

Signed Lawrence Feltman
 Name (Printed or Type) Lawrence Feltman
 Title Owner
 Signed _____
 Name (Printed or Type) _____
 Title _____

Dated: _____, 20____

STATE OF MICHIGAN)
) ss.
COUNTY OF Isabella

On this 5 day of November, 2020, the above-named person(s) Lawrence Feltman, each personally appeared before me. Each acknowledged that the persons' execution of this affidavit was that person's free act and deed and affirmed that the contents of this affidavit are true to the best of that person's information, knowledge and belief.

LEEANN KEPNER
 Notary Public - State of Michigan
 COUNTY OF CLARE
 My Commission Expires Jan 29, 2026
 Acting Notary Public

Leeann Keppner
 PRINT/TYPE NAME: Leeann Keppner
 NOTARY PUBLIC, Clare County, Michigan
 Acting in Isabella County
 My commission expires: 01/29/2026


Drafter's Name Lawrence Feltman
Drafter's Address 2631 S. Coleman Rd., Shepherd, MI 48883

FOR LOCAL GOVERNMENT USE ONLY AFTER THE INSTRUMENT IS RECORDED WITH THE REGISTER OF DEEDS	
Is the percentage stated above in number 7 the current percentage of the property that is Qualified Agricultural Property?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If NO, what is the correct percentage of the property that is currently Qualified Agricultural Property?	
Assessor's Signature	Date

Notice of Assessment, Taxable Valuation, and Property Classification

2021

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

<p>FROM COE TWP ASSESSOR-ISABELLA CO TINA BRAMAN: 313-303-3687 11475 E CRANBERRY LAKE RD GLADWIN, MI 48624</p>	<p>PARCEL IDENTIFICATION PARCEL CODE NUMBER: 03-023-30-002-00 SCHOOL DISTRICT CODE: 37060 PROPERTY ADDRESS: E FREMONT RD</p>
<p>NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: 03-023-30-002-00 *****AUTO**5-DIGIT 48847 FELTMAN LAWRENCE 2831 S COLEMAN RD SHEPHERD, MI 48883-9204</p> 	<p>PRINCIPAL RESIDENCE EXEMPTION</p> <p>% Exempt As "Homeowners Principal Residence": .00%</p> <p>% Exempt As "Qualified Agricultural Property": 100.00%</p> <p>% Exempt As "MBT Industrial Personal": .00%</p> <p>% Exempt As "MBT Commercial Personal": .00%</p> <p>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)

PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)

ESTIMATE	Based on previous year millage rates this change in Taxable Value or Exemption status will change (+/-) your taxes for this year by approximately: \$2,963	PRIOR AMOUNT YEAR: 2020	CURRENT TENTATIVE AMOUNT YEAR: 2021	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1.	TAXABLE VALUE (Current amount is tentative):	39,199	135,100	95,901
2.	ASSESSED VALUE:	124,900	135,100	10,200
3.	TENTATIVE EQUALIZATION FACTOR: 1.000			
4.	STATE EQUALIZED VALUE (Current amount is tentative):	124,900	135,100	10,200
5.	There WAS/WAS NOT a transfer of ownership on this property in 2020 .	WAS		

The 2021 Inflation Rate Multiplier is: 1.014
W 45 A OF E 120 A OF SW 1/4

Legal Description:
(within space limitations)

March Board of Review Appeal and Meeting Information:

** See back of this notice for Covid-19 possible public meeting restriction change notification information. Written appeals encouraged this year.**
The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

THE COE TOWNSHIP BOARD OF REVIEW WILL MEET AT THE >>> COE TOWNSHIP HALL <<< AT 309 W. WRIGHT AVE IN SHEPHERD ON MONDAY, MARCH 8, 2021 FROM 1 – 4 PM AND 6 – 9 PM AND ON WEDNESDAY, MARCH 10, 2021 FROM 9 AM – 12 PM AND 1 – 4 PM. LETTERS OF APPEAL MUST BE POSTMARKED BY MARCH 3, 2021 AND MAILED TO: COE TOWNSHIP BOARD OF REVIEW, 309 W. WRIGHT AVE, PO BOX 477, SHEPHERD, MI 48883. FOR ASSESSOR QUESTIONS CONTACT COE TOWNSHIP ASSESSOR – TINA BRAMAN – BY EMAIL AT COETWPASSESSOR@GMAIL.COM OR BY PHONE AT 313-303-3687.

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

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

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2020, your 2021 Taxable Value will be the same as your 2021 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2020, your 2021 Taxable Value is calculated by multiplying your 2020 Taxable Value by 1.014 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2021 Taxable Value cannot be higher than your 2021 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

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

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

Notice of Assessment, Taxable Valuation, and Property Classification

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

FROM TINA BRAMAN, ASSESSOR COE TWP COETWPASSESSOR@GMAIL.COM 11475 E CRANBERRY LAKE RD GLADWIN, MI 48624	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 3703-023-30-003-99 PROPERTY ADDRESS: 9901 S WISE RD SHEPHERD, MI 48883
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: FELTMAN LAWRENCE 2831 S COLEMAN RD SHEPHERD MI 48883	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence" .00% % Exempt As "Qualified Agricultural Property": 100.00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)

PRIOR YEAR'S CLASSIFICATION: 002 (NEW SPLIT/COMBINE)

	PRIOR AMOUNT YEAR: 2020	CURRENT TENTATIVE AMOUNT YEAR: 2021	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	0	54,207	54,207
2. ASSESSED VALUE:	0	115,800	115,800
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	0	115,800	115,800
5. There WAS/WAS NOT a transfer of ownership on this property in 2020 . WAS NOT			

The 2021 Inflation rate Multiplier is: 1.014

Legal Description: W 1/2 OF W 1/2 OF SW 1/4 OF SEC 23 T13N R3W COE TWP EXC A PARCEL DESC AS BEG N 00D18M06S W ALG THE W SEC LINE 374.00 FT FROM THE SW COR OF SEC 23 TO POB TH CONT N 00D18M06S W ALG W SEC LINE 240.00 FT TH N 89D41M54S E 254.10 FT TH S 00D18M06S E 240.00 FT TH S 89D41M54S W 254.10 FT BACK TO POB 38.6 A M/L LAPHAM ASSOCIATES ENGINEERING /SURVEYING DATED 08/18/2020 JOB #C-200215.SPLIT FOR 2021 FROM 30-003-00 TO 30-003-01 & 30-003-99

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

YOUR ASSESSMENT CHANGED FOR THE FOLLOWING REASONS: **THE COE TOWNSHIP BOARD OF REVIEW WILL MEET AT THE >>> COE TOWNSHIP HALL <<< AT 309 W. WRIGHT AVE IN SHEPHERD ON MONDAY, MARCH 8, 2021 FROM 1 - 4 PM AND 6 - 9 PM AND ON WEDNESDAY, MARCH 10, 2021 FROM 9 AM - 12 PM AND 1 - 4 PM. LETTERS OF APPEAL MUST BE POSTMARKED BY MARCH 3, 2021 AND MAILED TO: COE TOWNSHIP BOARD OF REVIEW, 309 W. WRIGHT AVE, PO BOX 477, SHEPHERD, MI 48883. FOR ASSESSOR QUESTIONS CONTACT COE TOWNSHIP ASSESSOR - TINA BRAMAN - BY EMAIL AT COETWPASSESSOR@GMAIL.COM OR BY PHONE AT 313-303-3687.

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

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

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

Grantor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Libers & Page	Verified By	Prcnt. Trans.
GARBER IENA	THE NORMAN AND LENA GARBE	0	11/05/2020	WD	14-INTO/OUT OF TRUST		PROPERTY TRANSFER	0.0
THE NORMAN AND LENA GARBE	THE NORMAN AND LENA GARBE	0	11/05/2020	AFF	21-NOT USED		PROPERTY TRANSFER	0.0
THE NORMAN AND LENA GARBE	FELTMAN LAWRENCE	555,940	11/05/2020	PTA	03-ARM'S LENGTH		PROPERTY TRANSFER	100.0
Property Address E FREMONT RD School: SHEPHERD PUBLIC SCHOOL DIST P.R.E. 100% / / Qual. Ag. MAP #: 2021 Est FCV 270,128 Class: AGRICULTURAL-VACA Zoning: AG (* Building Permit(s) Land Value Estimates for Land Table 03-AG.03-AG-COE AGRICULTURAL								
Owner's Name/Address		FELTMAN LAWRENCE 2831 S COLEMAN RD SHEPHERD MI 48883						
Tax Description		W 45 A OF E 120 A OF SW 1/4 Comments/Influences						
X Improved		Vacant Public Improvements Dirt Road Gravel Road Paved Road Storm Sewer Sidewalk Water Sewer Electric Gas Curb Street Lights Standard Utilities Underground Utils.						
X Topography of Site		Level Rolling Low High Landscaped Swamp Wooded Pond Waterfront Ravine Wetland Flood Plain						
X Who		When What MKM 11/14/2014 INSPECTED						
Year	Land Value	Building Value	Assessed Value	Board of Review	Tribunal/Other	Taxable Value		
2021	135,000	100	135,100			135,100S		
2020	124,900	0	124,900			39,199C		
2019	124,900	0	124,900			38,469C		
2018	102,400	100	102,500			37,568C		
Description		Description Frontage Depth Rate %Adj. Reason Value ACREAGE TABLE "A" 45.000 Acres 6,000 100 270,000 45.00 Total Acres Total Est. Land Value = 270,000						
* Factors *								

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*** Information herein deemed reliable but not guaranteed***

Building Type	Farm Utility Buildings	
Year Built		
Class/Construction	D, Pole	
Quality/Exterior	Cheap	
# of Walls, Perimeter	4 Wall, 0	
Height	0	
Heating System	No Heating/Cooling	
Length/Width/Area	0 x 0 = 0	
Cost New	\$ 0	
Phy./Func./Econ. %Good	86/100/100 86.0	
Depreciated Cost	\$ 0	
+ Unit-In-Place Items	\$ 132	
Description, Size X	70, 1 X	
Rate X %Good = Cost	200 X 62 = 132	
Itemized ->		
Unit-In-Place ->		
Items ->		
E.C.F.	X 0.970	
% Good	86	
Est. True Cash Value	\$ 128	
Comments:	OLD SHED	
Total Estimated True Cash Value of Agricultural Improvements / This Card: 128 / All Cards: 128		

*** Information herein deemed reliable but not guaranteed***

Grantor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Liber & Page	Verified By	Prct. Trans.
Property Address 9901 S WISE RD								
Owner's Name/Address FELTMAN LAWRENCE 2831 S COLEMAN RD SHEPHERD MI 48883								
Class: AGRICULTURAL-VACA Zoning: AG (* Building Permit(s))		Date		Number		Status		
School: SHEPHERD PUBLIC SCHOOL DIST								
P.R.E. 100% 02/10/2021 Qual. Ag.								
MAP #:								
Improved <input checked="" type="checkbox"/> Vacant <input type="checkbox"/>		2021 Est TCV 231,600		Land Value Estimates for Land Table 03-AG-03-AG-COE AGRICULTURAL				
Public Improvements								
Dirt Road								
Gravel Road								
Paved Road								
Storm Sewer								
Sidewalk								
Water								
Sewer								
Electric								
Gas								
Curb								
Street Lights								
Standard Utilities								
Underground Utils.								
Topography of Site								
Level								
Rolling								
Low								
High								
Landsaped								
Swamp								
Wooded								
Pond								
Waterfront								
Ravine								
Wetland								
Flood Plain								
Year	Land Value	Building Value	Assessed Value	Board of Review	Tribunal/Other	Taxable Value		
2021	115,800	0	115,800			54,207C		
2020	0	0	0			0		
2019	0	0	0			0		
2018	0	0	0			0		

Tax Description
W 1/2 OF W 1/2 OF SW 1/4 OF SEC 23 T13N
R3W COE TWP EXC A PARCEL DESC AS BEG N
00D18M06S W ALG THE W SEC LINE 374.00 FT
FROM THE SW COR OF SEC 23 TO POB TH CONT
N 00D18M06S W ALG W SEC LINE 240.00 FT TH
N 89D41M54S E 254.10 FT TH S 00D18M06S E
240.00 FT TH S 89D41M54S W 254.10 FT BACK
TO POB 38.6 A M/L LAPHAM ASSOCIATES
ENGINEERING /SURVEYING DATED 08/18/2020
JOB #C-200215.SPLIT FOR 2021 FROM
30-003-00 TO 30-003-01 & 30-003-99
Comments/Influences
Split/Comb. on 02/10/2021 completed
02/10/2021 BSA
Parent Parcel(s): 03-023-30-003-00;
Child Parcel(s): 03-023-30-003-01,
03-023-30-003-99;

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Isabella, Michigan
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County of Isabella



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