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1401 W. Herbison Road, DeWitt, MI 48820-7900

TRUSTEES
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Steven Smith
Brian Ross
David Seeger

MANAGER
Andrew Dymczyk

DATE: March 17, 2021
TO: Board of Trustees
Andrew Dymczyk, Manager
FROM: Laura L. Tafelsky, Assessor *llt*
RE: 2021 Board of Review

The Board of Review met the week of March 8. There were 44 parcels appealed, which included 7 poverty exemptions and 27 Veterans exemptions. There were 8 appointments and 2 letters of appeal. This year, a taxpayer had the choice to appeal in-person or by conference call. There were five in-person and three conference call appeals. Of the 44 appeals, the Board adjusted 43 assessments and denied one believing the parcel was properly assessed. I am very pleased with how the Board of Review went this year. The members always listen and respond professionally to the taxpayer's appeal. Our members are excellent representatives of the Township and they serve it well. Based on our 6,000+ taxable parcels, the 44 appeals represent 7/10th of 1% of our parcel count.

The following is a summary of the 2021 Assessment Roll that includes the Board of Review adjustments.

Year	Taxable Value	Assessed	Inflation Rate	Appeals Granted	Appeals Denied	Poverty/Vet. Approved	TOTAL
2021	553,148,735	656,036,400	1.014%	43	1	7/27	44
2020	535,350,366	625,058,700	1.019%	44	2	5/23	46
2019	513,536,451	584,716,500	1.024%	35	3	20/5	38
2018	488,265,636	547,375,400	1.021%	31	3	18/5	34
2017	465,737,936	524,864,600	1.009%	32	4	17/4	36
2016	451,461,076	495,665,600	1.003%	13	3	3/13	32
2015	443,457,257	471,235,200	1.016%	14	2	3/10	29
2014	426,684,989	442,965,300	1.016%	19	5	2/6	32
2013	422,346,332	435,683,200	1.024%	25	7	3	35

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The following chart shows the percent of increase or decrease in Taxable Value for each property class from 2020 to 2021.

CLASS	PARCEL COUNT	2020	2021	% CHANGE
AGRICULTURAL	109	5,706,913	5,952,069	+4.3%
COMMERCIAL	361	79,226,326	82,251,601	+3.82%
INDUSTRIAL	26	3,874,440	3,917,409	+1.11%
RESIDENTIAL	5119	412,723,787	427,245,856	+3.52%
DEVELOPMENTAL	0		0	
PERSONAL	403	33,818,900	33,781,800	-0.11%
TOTAL	6018	535,350,366	553,148,735	+3.32%

***** Top 10 Owners by Taxable Value *****

1. CONSUMERS ENERGY has 17,212,261 Taxable Value in 15 parcels.
2. QUARRY APTS OF DEWITT, LLC has 7,264,479 Taxable Value in 1 parcel.
3. MEIJER, INC has 4,986,340 in 4 parcels.
4. SUNBELT RENTALS, INC #315A has 4,176,100 Taxable Value in 1 parcel
5. KING ARTHUR MOBILE ASSOCIATES has 3,432,273 Taxable Value in 1 parcel.
6. NORTHWAY CENTER LLC has 2,929,626 Taxable Value in 6 parcels.
7. MACKENZIE, ET COMPANY has 2,878,400 Taxable Value in 1 parcel.
8. CARTER LUMBER CO has 2,241,461 Taxable Value in 2 parcels.
9. DEWITT 4 SEASONS LTD HOUSING has 2,227,421 Taxable Value in 1 parcels.
10. CADGEWITH FARMS LTD has 2,119,513 Taxable Value in 2 parcels.