

2011 Class Appeal Reconsiderations

11-0001: The parcel is nearly 20 acres. The taxpayer indicates most of the use is for maple syrup production. Aerial photos support this assertion. **Staff recommendation: Change classification to Agricultural Real.**

11-0012: Taxpayer provides no new information. The value is in the recreational portion of the property. Tillable agriculture – 20.50 acres at \$4,290 per acre = \$87,495; recreational 44.9 acres at \$2,305 = \$103,495. **Staff recommendation: Deny and retain Residential Real classification.**

11-0013: Taxpayer provides limited new information. Enrollment in an agricultural program is not an automatic for classification of agricultural. Assessor response provides detailed information regarding the property. No current agricultural use. **Staff recommendation: Deny and retain Residential Real classification.**

11-0019 and 11-0020: Taxpayer provides limited new information. A review of the photos provided indicates agricultural activity. **Staff recommendation: Change classification to Agricultural Real.**

11-0066: Taxpayer provides limited new information. Taxpayer references definition of industrial property from the IFT act. This definition is not used for classification. Information provided indicates that is an engineering firm which supports the commercial classification. **Staff recommendation: Deny and retain Commercial Real classification.**

11-0086: Taxpayer incorrectly indicates STC decisions were made in closed session. Taxpayer also incorrectly indicates staff relied on draft publications in determination of classification; staff relied on definitions in MCL 211.34c and publications adopted by the STC. Taxpayer indicates property is 93 acres and not 120 acres. Using taxpayers 93 acres, the value in the property is still in the non-agricultural use. Currently farmed – 18.6 acres at \$2,800 = \$52,080; non agricultural use – 74.4 acres at \$2,800 = \$208,320. **Staff recommendation: Deny and retain Residential Real classification.**

11-0087 and 11-0088: Taxpayer provides no new information. **Staff recommendation: Deny and retain Residential Real classification.**

11-0089: Information provided does not support change in classification. Contractor's storage yards are considered commercial. Warehouse and storage areas are considered commercial. Zoning of the property is irrelevant to classification. **Staff recommendation: Deny and retain Commercial Real classification.**

11-0191: Reconsideration filed by assessor indicates property receives a PRE. Taxpayer indicates it is a psychiatrist office. Taxpayer purchased the property in 2007. Record card provided by assessor indicates property was inspected in 2008 and was being used as an office. Zoning is irrelevant to classification as is the existence of a PRE. Highest and best use is used to value property and not to classify property. Staff recommendation: **Deny and retain Commercial Real classification.**

11-0198: Reconsideration filed by assessor, who also filed the original appeal. The real property is classed industrial real. Assessor should review the classification of the real property since this is a commercial business. Per STC guidelines, with the real property classification of industrial real, the personal property must be classified industrial personal. **Staff recommendation: Deny and retain Industrial Personal classification.**

11-0212: Taxpayer request for reconsideration references other nearby parcels that are classed Agricultural Real with a residence on the property. Classification decisions are based upon the property before the STC, not surrounding properties. Agricultural value - \$63,570; Commercial value - \$44,644; Residential value - \$150,104. **Staff recommendation: Deny and retain Residential Real classification.**

11-0221: No new information presented. The STC is not required to provide the response provide by the assessor to the taxpayer and not required to allow the taxpayer to provide a response to the assessor response. Classification is an annual determination. All businesses at the location are service oriented; construction, heating and cooling and auto detailing. **Staff recommendation: Deny and retain Commercial Real classification.**

11-0250: Limited new information provided. Additional information supports that this is a hobby farm. Value is in the non-agricultural portion of the property. Ag value - \$41,500; non-ag value - \$50,100. **Staff recommendation: Deny and retain Residential Real classification.**

11-0356 and 11-0378: New information provided includes photographs that support current agricultural activity. **Staff recommendation: Change classification for both parcels to Agricultural Real.**

11-0373: STC dismissed original petition because it appeared to be a request for a split of the property. Taxpayer provided additional information that indicates this is not the case. Compressing stations are considered industrial personal and that is the predominate use of the property. **Staff recommendation: Hear appeal and determine classification as Industrial Personal.**

11-0377: No new information provided. Aerial photos clearly show no current agricultural use. **Staff recommendation: Deny and retain Residential Real Classification.**

11-0190: This reconsideration is being requested by staff. Palmer Distributors filed in Circuit Court to have their personal property changed to Industrial Personal. A review of the file indicates that the real property was changed to Industrial Real by the STC. Staff apologizes for the error and **recommends the STC change the classification to Industrial Personal.**