

Pierson Township

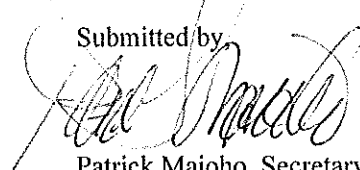
21156 W. Cannonsville Road, Pierson, MI 49339-9741

March Board of Review
Location: Pierson Township Hall
21156 W Cannonsville Rd
Pierson, MI 49339
Date: Tuesday, March 3, 2026
Time: 4:00 p.m.

1. Call to Order: 4:02 p.m.
2. Pledge of Allegiance
3. Roll Call: Janet Moore, Tom Sibley, Dan Buyze, Patrick Maioho (Secretary) and Jane Kolbe (Assessor) Absent: Ginny Pennington and Kathi Coffin (Alternate)
4. Public Comments: None.
5. Election of officers:
Chairperson: Moore Motioned by: Sibley Second by: Buyze
Ayes: 3 Nays: 0 Approved

Vice Chairperson: Sibley Motioned by: Moore Second by: Buyze
Ayes: 3 Nays: 0 Approved
6. Approval of December 09, 2025 minutes: Motioned by: Buyze Second by: Sibley
Ayes: 3 Nays: 0 Approved
7. 2026 Assessor's Report:
a. IRM: 2.70%
b. Ratios: Ag-45.74, Com-47.32,
Ind-44.88, Res-45.19,
c. Permits: 2025-51, 2024-72, 2023-64, 2022-48
8. Form 5730, *Assessing District Department Staff Training Report.*
Signed and with Assessment Roll
9. Form 5731, *Assessing District Required Board of Review Training Report.*
Signed and with Assessment Roll
10. Assessment Roll: Accepted
11. Board Comments: None
12. Public Comments: None
13. Adjournment: 4:15 p.m.
Motioned by: Sibley Second by: Buyze
Ayes: 3 Nays: 0 Adjourned

Submitted by


Patrick Maioho, Secretary

Pierson Township

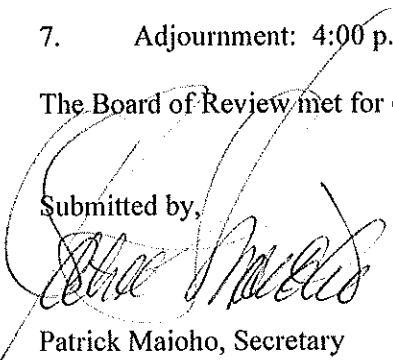
21156 W. Cannonsville Road, Pierson, MI 49339-9741

March Board of Review
Location: Pierson Township Hall
21156 W Cannonsville Rd
Pierson, MI 49339
Date: Wednesday, March 11, 2026
Time: 9:00 a.m.

1. Call to Order: 9:00 a.m.
2. Roll Call: Janet Moore, Ginny Pennington, Tom Sibley, Patrick Maioho (Secretary)
Absent: Dan Buyze and Kathi Coffin, alternates
3. Number of protests heard: 6 Appeals 26-01 to 26-06 (See attached MBOR Log)
(5 Letter and 1 In-Person appeals)
4. Recess: 12:00—1:00 p.m.
5. Reconvene: 1:00 p.m.
6. Number of protests heard: 1 Appeal 26-07 (See attached MBOR Log)
(1 In-Person appeals)
7. Adjournment: 4:00 p.m.

The Board of Review met for 6 hours and heard 7 appeals.

Submitted by,



Patrick Maioho, Secretary

Pierson Township

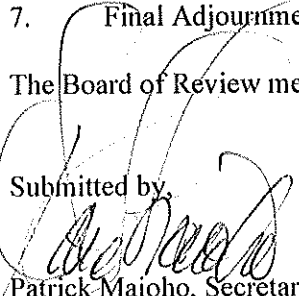
21156 W. Cannonsville Road, Pierson, MI 49339-9741

March Board of Review
Location: Pierson Township Hall
21156 W Cannonsville Rd
Pierson, MI 49339
Date: Thursday, March 12, 2026
Time: 2:00 p.m.

1. Call to Order: 2:00 p.m.
2. Roll Call: Janet Moore, Ginny Pennington, Tom Sibley, and Patrick Maioho (Secretary)
Absent: Dan Buyze and Kathi Coffin, alternates
3. Number of protests heard: 1 Appeals 26-08 (See attached MBOR Log)
(1 In-Person appeals)
4. Recess: 5:00—6:00 p.m.
5. Reconvene: 6:00 p.m.
6. Number of protests heard: 1 Appeals 26-09 (See attached MBOR Log)
(1 In-Person appeal)
7. Final Adjournment: 9:00 p.m.

The Board of Review met for 6 hours 00 minutes and heard 2 appeals.

Submitted by:


Patrick Maioho, Secretary

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.

MONTCALM

PIERSON TOWNSHIP

03/12/2026

2026 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	0	0	\$0	\$0
300	Industrial	0	0	\$0	\$0
400	Residential	7	4	\$-81,700	\$-27,474
500	Timber-Cutover	0	0	\$0	\$0
600	Developmental	0	0	\$0	\$0
Personal Property					
150	Agricultural	0	0	\$0	\$0
250	Commercial	2	1	\$-10,000	\$-10,000
350	Industrial	0	0	\$0	\$0
450	Residential	0	0	\$0	\$0
550	Utility	0	0	\$0	\$0
	Total	9	5	\$-91,700	\$-37,474

No. of Poverty/Vet Exemptions Applied For	No. of Poverty/Vet Exemptions Granted
0	0

Local unit retains original. File report 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)

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.
03/11/2026	26-01	FLOURISH HEALTH & WELLNESS	777-900-203-00	W	Letter Appeal	03/11/2026	70	
03/11/2026	26-02	HENDRICKSON ERIC/ANNETTE	015-752-030-01	W	Letter Appeal	03/11/2026	65	
03/11/2026	26-03	GRINWIS VICTOR/MAXINE	049-122-005-00	W	Letter Appeal	03/11/2026	65	
03/11/2026	26-04	RIETH-RILEY CONSTRUCTION CO I	015-900-067-00	W	Letter Appeal	03/11/2026	70	
03/11/2026	26-05	FISK GREGORY J	015-036-009-00	P		03/11/2026	10	
03/11/2026	26-06	KAMPHUIS SALLY & JOHN	015-019-015-00	P		03/11/2026	100	
03/11/2026	26-07	WALEJEWski DAVID J/CATHY J	015-007-003-00	P		03/11/2026	100	
03/12/2026	26-08	ALEXANDER NATHAN M	015-007-005-13	P		03/12/2026	65	
03/12/2026	26-09	DURATOVIC DAMIR & MAJDA	015-420-011-00	P		03/12/2026	100	

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
777-900-203-00 MBOR Net change	FLOURISH HEALTH & WELLNESS 5856 FEDERAL RD PERSONAL PROPERTY FILED LATE	251	59080	26-01	10,000 0 -10,000	10,000 0 -10,000	0.000 0.000 0.000
015-752-030-01 MBOR Net change	HENDRICKSON ERIC/ANNETTE 2295 WEST SHORE DR FAIR MARKET VALUE	401	59080	26-02	224,000 200,000 -24,000	197,379 197,379 0	0.000 0.000 0.000
049-122-005-00 MBOR Net change	GRINWIS VICTOR/MAXINE 71 CHERRY ST FAIR MARKET VALUE	401	59080	26-03	83,100 66,200 -16,900	22,673 22,673 0	0.000 0.000 0.000
015-900-067-00 MBOR Net change	RIETH-RILEY CONSTRUCTION CO INC PERSONAL PROPERTY FILED LATE	251	59080	26-04	0 0 0	0 0 0	0.000 0.000 0.000
015-036-009-00 MBOR Net change	FIISK GREGORY J 689 JONES RD CLERICAL ERROR	401	59080	26-05	74,100 47,700 -26,400	32,275 19,201 -13,074	0.000 0.000 0.000
015-019-015-00 MBOR Net change	KAMPHUIS SALLY & JOHN 2490 WEST SHORE DR ASSESSMENT ACCURATE	401	59080	26-06	347,100 347,100 0	222,294 222,294 0	0.000 0.000 0.000
015-007-003-00 MBOR Net change	WALEJEWSKI DAVID J/CATHY J 4574 WHITE RD ASSESSMENT ACCURATE	401	59080	26-07	782,800 782,800 0	741,791 741,791 0	0.000 0.000 0.000
015-007-005-13 MBOR Net change	ALEXANDER NATHAN M 4767 LEAF CT FAIR MARKET VALUE	401	59080	26-08	202,400 188,000 -14,400	202,400 188,000 -14,400	100.000 100.000 0.000
015-420-011-00 MBOR Net change	DURATOVIC DAMIR & MAJDA 4288 WHITE RD ASSESSMENT ACCURATE	401	59080	26-09	262,200 262,200 0	262,200 262,200 0	0.000 0.000 0.000
TOTAL VALUE CHANGES: 9					Assessed	Taxable	
Total post March BOR values (Real)					1,894,000	1,653,538	
Total post March BOR adjustments (Real)					-81,700	-27,474	
Total post March BOR values (Personal)					0	0	
Total post March BOR adjustments (Personal)					-10,000	-10,000	

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
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Total post March BOR values (Real & Personal)

1,894,000 1,653,538

March Board of Review / Assessment Roll Corrections

2026 March Board of Review Summary

PIERSON TOWNSHIP 2026 Corrections

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Vet.	Trans. Adjusted?	NO	0.000%
59080	777-900-203-00	251	10,000<	10,000<	10,000<	0<	0<	0<	NO	NO		0.000%
Petition Number: 26-01 FLOURISH HEALTH & WELLNESS Appeal Date: 03/11/26 HOWARD CITY, MI 49329 Comments: LATE FILED PP. 5076 ACCEPTED. Reason fo Change: 70												
59080	015-752-030-01	401	224,000<	197,379	197,379	200,000<	197,379	197,379	NO	NO		0.000%
Petition Number: 26-02 HENDRICKSON ERIC/ANNETTE Appeal Date: 03/11/26 SAND LAKE, MI 49343 Comments: FAIR MARKET VALUE Reason fo Change: 65												
59080	049-122-005-00	401	83,100<	22,673	22,673	66,200<	22,673	22,673	NO	NO		0.000%
Petition Number: 26-03 GRINWIS VICTOR/MAXINE Appeal Date: 03/11/26 PIERSON, MI 49339 Comments: FORM 5076 ACCEPTED. \$80,000-\$180,000. (PRIOR \$80,000 BELOW ACCEPTED SO VALUE STILL AT 0.) Reason fo Change: 65												
59080	015-900-067-00	251	0	0	0	0	0	0	NO	NO		0.000%
Petition Number: 26-04 RIETH-RILEY CONSTRUCTION CO IN Appeal Date: 03/11/26 GOSHEN, IN 46527-0477 Comments: FORM 5076 ACCEPTED. \$80,000-\$180,000. (PRIOR \$80,000 BELOW ACCEPTED SO VALUE STILL AT 0.) Reason fo Change: 70												
59080	015-036-009-00	401	74,100<	32,275<	32,275<	47,700<	19,201<	19,201<	NO	NO		0.000%
Petition Number: 26-05 FISK GREGORY J Appeal Date: 03/11/26 PIERSON, MI 49339 Comments: FIRE IN 2025. AV = 47,200 TV = 19,201. Reason fo Change: 10												
59080	015-019-015-00	401	347,100	222,294	222,294	347,100	222,294	222,294	NO	NO		0.000%
Petition Number: 26-06 KAMPHUIS SALLY & JOHN Appeal Date: 03/11/26 HUDSONVILLE, MI 49426 Comments: ASSESSMENT IS ACCURATE Reason fo Change: 100												
59080	015-007-003-00	401	782,800	741,791	741,791	782,800	741,791	741,791	NO	NO		0.000%
Petition Number: 26-07 WALEJEWSKI DAVID J/CATHY J Appeal Date: 03/11/26 PIERSON, MI 49339 Comments: ASSESSMENT IS ACCURATE Reason fo Change: 100												
59080	015-007-005-13	401	202,400<	189,578	189,578	188,000<	189,578	188,000<	NO	NO		100.000%
Petition Number: 26-08 ALEXANDER NATHAN M Appeal Date: 03/12/26 PIERSON, MI 49339 Comments: Reason fo Change: 65												

Sch. 59080	Pa. Number 015-420011-00	Cls. 401	Orig. SEV 262,200	Orig. Capped 273,798	Orig. TV 262,200	SEV 262,200	Rev. Capped 273,798	Rev. TV 262,200	Pov./Net. NO	Trans. Adjusted? 0.000%
Petition Number: 26-09		DURATOVIC DAMIR & MAJDA				Eq. New: 0	Asr. Adns.: 0			Transfer Date: 100
Appeal Date: 03/12/26		PIERSON, MI 49339				Eq. Losses: 0	Adj. Losses: 0			Reason fo Change: 100
Comments: ASSESSMENT IS ACCURATE										

MONTCALI County

March Board of Review / Assessment Roll Corrections

2026 March Board of Review Summary - Grand Recap

PIERSON TOWNSHIP

2026 Corrections

	<u>2026 Original Value</u>			<u>2026 Corrected Value</u>			<u>2026 Change in Value</u>			
	<u>SEV</u>	<u>Capped</u>	<u>IV</u>	<u>SEV</u>	<u>Capped</u>	<u>IV</u>	<u>SEV</u>	<u>IV</u>	<u>SEV</u>	
<u>Ad Valorem - Real</u>										
Agricultural Real	0	0	0	0	0	0	0	0	0	0
Commercial Real	0	0	0	0	0	0	0	0	0	0
Industrial Real	0	0	0	0	0	0	0	0	0	0
Developmental Real	0	0	0	0	0	0	0	0	0	0
Timber Cutover	0	0	0	0	0	0	0	0	0	0
Residential Real	1,975,700	1,679,788	1,681,012	1,894,000	1,666,714	1,653,538	-81,700	-27,474	-81,700	-27,474
Total Real	1,975,700	1,679,788	1,681,012	1,894,000	1,666,714	1,653,538	-81,700	-27,474	-81,700	-27,474
<u>Ad Valorem - Personal</u>										
Agricultural Personal	0	0	0	0	0	0	0	0	0	0
Commercial Personal	10,000	10,000	10,000	0	0	0	-10,000	-10,000	-10,000	-10,000
Industrial Personal	0	0	0	0	0	0	0	0	0	0
Utility Personal	0	0	0	0	0	0	0	0	0	0
Residential Personal	0	0	0	0	0	0	0	0	0	0
Total Personal	10,000	10,000	10,000	0	0	0	-10,000	-10,000	-10,000	-10,000
<u>Special Acts - Real</u>										
CFT Real	0	0	0	0	0	0	0	0	0	0
CFAC/CFR	0	0	0	0	0	0	0	0	0	0
IFT Real	0	0	0	0	0	0	0	0	0	0
NEZ Real	0	0	0	0	0	0	0	0	0	0
Total Special Acts Real	0	0	0	0	0	0	0	0	0	0
<u>Special Acts - Personal</u>										
CFT Personal	0	0	0	0	0	0	0	0	0	0
IFT Personal	0	0	0	0	0	0	0	0	0	0
Total Special Acts Personal	0	0	0	0	0	0	0	0	0	0
Grand Totals:	1,985,700	1,689,788	1,691,012	1,894,000	1,666,714	1,653,538	-91,700	-37,474	-91,700	-37,474