

**NOTICE
BOARD OF REVIEW**

As required by the General Property Tax Act, public notice is hereby given by Moorland Township that the 2014 March Board of Review will meet on the following days at the Moorland Township Office located at 12416 Apple Ave., Ravenna, Michigan for the purpose of reviewing the 2014 assessment roll and hearing requests, protests or application for correction of assessed or tentative taxable values.

ORGANIZATIONAL & ROLL REVIEW MEETING

Tuesday, March 4, 2014 at 4:00 p.m.
(Appeals will not be heard at this session)

PUBLIC APPEAL HEARINGS

Monday, March 10, 2014: 9:00 a.m. to 12:00 Noon and 1:00 p.m. to 4:00 p.m.
Tuesday, March 11, 2014: 1:00 p.m. to 4:00 p.m. and 5:00 p.m. to 9:00 p.m.
Additional dates and times may be added as necessary and if all appointments for the above dates have been filled.

The Moorland Township Board of Review will hear appeals by appointment. Taxpayers should call (231) 853-2015 during normal business hours to schedule an appointment. (Voice Messages will be returned) The Board of Review will meet at the times listed above to hear appeals by property owners or their representatives. The owner's representative must present a letter of authorization signed by the property owner in order to be heard. Letter appeals are accepted in lieu of a personal appearance and must be received no later than March 10, 2014 at 4:00 p.m. (postmarks are not acceptable). Taxpayers are welcome to contact the Assessing office prior to the Board or Review dates to discuss their 2014 assessed or taxable values at (231) 799-6806.

As required by P.A. 188 of Public Acts of 1975, the TENTATIVE ratio and ESTIMATED multiplier for the Township of Moorland are hereby listed below. This ratio and multiplier is subject to the actions of the Assessing Officer, The Board of Review, the County Equalization Department and the Michigan State Tax Commission.

<u>CLASS</u>	<u>TENTATIVE RATIO</u>	<u>ESTIMATED MULTIPLIER</u>
AGRICULTURAL (101)	44.67%	1.11931
COMMERCIAL (201)	49.63%	1.00745
INDUSTRIAL (301)	49.71%	1.00583
RESIDENTIAL (401)	46.40%	1.07758
PERSONAL PROPERTY	50.00%	1.00000

The township will provide necessary reasonable services to individuals with disabilities at the Board of Review meetings upon seven days' notice. Contact the township at (231) 853-2015, 12416 Apple Ave., Ravenna, MI 49451.

Charles Krepps, Supervisor

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