

**MINUTES OF THE 2010 SESSION OF THE  
BOARD OF EQUALIZATION AND REVIEW  
CITY OF ESCANABA, MICHIGAN**

Tuesday Afternoon Session

1:39 p.m.

March 2, 2010

Pursuant to the statutes of the State of Michigan, the Board of Equalization and Review of the City of Escanaba, Michigan, convened in Room C102 of City Hall, 410 Ludington Street, on the above named date for the purpose of organization and reviewing the assessment roll prepared for the City by the Assessor for the year 2010, and/or any other items brought before the board.

**Present:** Board Members, Dennis J. Pearson, William LaMarch, Jason Neumeier, and Judy Schroeder, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, and City Clerk Robert S. Richards, Clerk of the Board.

**Absent:** Board Member Mayor Gilbert X. Cheves, Jason Neumeier.

**Also Present:** Walter A. "Pete" Baker, Escanaba City Council Member.

Assessor Elizabeth Keller opened the meeting and called for nominations for the reorganization of the Board of Review.

Nominations were called for Chairman of the Board. Board Member LaMarch called for Board Member Pearson to serve as the 2010 Chairman of the Board of Equalization and Review, and to close Nominations and cast a unanimous ballot for Board Member Pearson to serve as Chairman for the 2010 Board of Review. Ayes were Unanimous for Board Member Pearson to serve as Chairman for the 2010 Board of Review.

Approval of the December 15th, 2010, Board of Review Minutes was tabled to the March 18, 2010, work session.

City Assessor Elizabeth Keller reviewed with the Board Members, the following:

• **Established Procedure for 2010 Appeals:**

Board Members reviewed proposed 2010 schedule. It was the consensus of the Board that appeals will be 10 minutes each per appointment, with no more than two properties per appointment, and further more every appellant must fill out an appeal form. All decisions would be made after the appellants leave the room, and after further Board discussion and review.

• **Reviewed 2010 Assessment Roll & Changes Made by Assessor:**

- Reviewed Sales information, Ad-valorem Roll, DNR Roll, IFT and OPRA Roll;
- Discussed Inspection of City property by staff over the last several years. Once accepted by the County and State, the entire City would be reappraised;
- Discussed State Taxable value multiplier which reduced value of many properties, and the need for new software to handle the State mandated variables. No taxpayer would be penalized by any errors in the City Assessment Notices;
- Discussed training changes being required by the State for Assessors;
- State 14 point review, and new mapping changes which were being required by the State;
- Discussed City reduction of taxable value and proposed revenue loss to the City.

Board of Equalization and Review - continued

March 2010

- Reviewed various changes in State Laws;
  - City Cases before the State Tax Tribunal were in a back-log;
  - Use of State form L-4035a which must accompany minutes;
  - Overall City sales, appraisals, and various comments & Questions from Members.

The time being 2:53 p.m., and having no further business to come before the Board, or public comment, the Board recessed until March 8, 2010, 9:00 a.m.

Board of Equalization and Review - continued

March 2010

Tuesday Session

9:07 a.m.

March 8, 2010

**Present:** Mayor Cheves, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, City Clerk Robert S. Richards.

**Absent:** None

**Also Present:** Walter A. "Pete" Baker arrived at 10:15 a.m.

The Board heard the following protests and set new assessments:

	NAME	ADDITION	PROPOSED 2010 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
001.	Greg DeZiel 1504 Lake Shore Drive	060-2931-411-002	\$47,038	SEV 44,500
002.	Lori Owens 1530 South 30 <sup>th</sup> Street	420-2836-300-019	\$32,372	No Change
003.	Leo Milkiewicz 2402 8 <sup>th</sup> Avenue South	420-2836-200-019	\$40,139	No Change
004.	Nancy Roggasch 600 South 19 <sup>th</sup> Street	340-2930-391-001	\$24,554	SEV 18,000 TV 18,000
005.	Sarah & Jason Hebert 1102 South 22 <sup>nd</sup> Street	420-2931-100-054	\$62,371	SEV 60,000 TV 60,000
006.	Sarah & Jason Hebert 1102 South 22 <sup>nd</sup> Street	420-2931-100-063	\$1,706	Combine with #6 SEV Zero TV Zero
007.	Jean & Harold Ross 1605 Sheridan Road	370-2919-129-014	\$55,995	SEV 50,000 TV 50,000
008.	Mary Stein 1015 7 <sup>th</sup> Avenue South	100-2931-234-004	\$43,806	SEV 41,000 TV 41,000
009.	Paul Neumeier 205 South 7 <sup>th</sup> Street	010-2929-311-001	\$60,679	SEV 57,500 TV 43,252 Board Member Neumeier recused himself.
010.	Jerry Bosk 2209 North 19 <sup>th</sup> Street	420-2918-300-018	\$13,898	SEV 12,000
011.	Sarah Peloza 409 South 13 <sup>th</sup> Street	320-2930-454-004	\$43,932	SEV 38,000
012.	Jerry Boucher 1008 North 30 <sup>th</sup> Street	420-2824-400-021	\$50,625	No Change
013.	Jean Albright 208 South 19 <sup>th</sup> Street	420-2930-300-015	\$3,150	No Change
014.	Erikki Peippo 1820 10 <sup>th</sup> Avenue South	090-2931-181-006	\$53,424	Cancelled
015.	Dave Tianen 510 South 29 <sup>th</sup> Street	290-2825-451-026	\$65,788	SEV 63,750 TV 63,750
016.	Larry Valind 320-322 South 14 <sup>th</sup> Street	320-2930-414-019	\$37,377	SEV 32,500
017.	Tom McMillian 326 South 15 <sup>th</sup> Street	320-2930-413-009	\$36,505	No Change
018.	Daniel Samson 117 South 3 <sup>rd</sup> Street	010-2929-331-007	\$33,373	No Change
019.	Adam Lambert	210-3606-304-019	\$61,387	SEV 47,500

Board of Equalization and Review - continued

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2605 Lake Shore Drive

TV 47,500

The time being 12:00 p.m., the Board recessed until March 10, 2010, at 1:00 p.m.

Tuesday Session

1:00 p.m.

March 8, 2010

**Present:** Chairman Pearson, Board Members Mayor Cheves, Neumeier, Schroeder, and LaMarch, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, and City Clerk Richards.

**Absent:** None

The Board heard the following protests and set the new assessments:

	NAME	ADDITION	PROPOSED 2010 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
020.	Fran Balcerak 1427 North 16 <sup>th</sup> Street	370-2919-178-009	\$32,933	No Change
021.	Steve Wright 201 South 17 <sup>th</sup> Street	350-2930-338-001	\$37,320	Cancelled
022.	Susan & Mitchell Jensen 1615 North 16 <sup>th</sup> Street	370-2919-128-008	\$73,269	SEV 68,384 TV 68,384 Error in calculation
023.	Deanna Chernick 508 South 9 <sup>th</sup> Street	010-2930-484-016	\$42,206	No Change
024.	Jill & Jonathan Harris 1102 10 <sup>th</sup> Avenue South	100-2931-276-013	\$57,522	SEV 52,500 TV 52,500
025.	Nancy Nelson 409 Ludington Street	010-2929-329-004	\$10,000	No Change
026.	Nancy Nelson 411 Ludington Street	010-2929-329-003	\$20, 159	SEV 17,500 TV, 17,500
027.	Pen Star Office, Inc 1401 North 26 <sup>th</sup> Street	420-2824-200-013	\$200,266	SEV 175,000 TV 175,000
028.	Ellen Arnell-Marcell 2009 13 <sup>th</sup> Avenue South	155-2931-300-007	\$242,300	No Change
029.	David Peterson 1505 Willow Creek Rd	420-2836-300-010	\$38,595	SEV 32,500 TV 32,500
030.	John Kositsky 1812 1 <sup>st</sup> Avenue South	350-2930-331-010	\$22,429	SEV 15,000 TV 15,000
031.	No Appointment			
032.	No Appointment			
033.	Jessie Anderson 1222 1 <sup>st</sup> Avenue North	320-2930-259-014	\$25,431	SEV 21,000 TV 21,000
034.	Doug Alvord 831 North Lincoln No Appointment No Appointment	225-2919-300-831	\$87,706	No Change
037.	Virginia Forsberg 330 South 12 <sup>th</sup> Street	320-2930-416-022	\$45,925	No Change

Board of Equalization and Review - continued

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The time being 4:00 p.m. the Board recessed until Wednesday, March 10, 2010, 1:00 p.m.

Wednesday Session

1:00 p.m.

March 10, 2010

**Present:** Chairman Pearson, Board Members Neumeier, Schroeder, and LaMarch, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, and City Clerk Richards.

**Absent:** Mayor Cheves

The Board heard the following protests and set the new assessments:

	NAME	ADDITION	PROPOSED 2010 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
038.	Robert & Sandra Richards 815 South 16 <sup>th</sup> Street	090-2931-140-004	\$46,590	SEV 35,000 TV 35,000
039.	Lewandowski 325 South 17 <sup>th</sup> Street	340-2930-379-003	\$38,142	SEV 32,500
040.	Dagenais Real Estate, Inc	420-2825-400-001	\$27,500	No Change
041.	Dagenais Real Estate, Inc	180-2931-380-001	\$71,311	No Change
042.	Dagenais Real Estate, Inc	420-2836-300-007	\$24,000	No Change
043.	Dagenais Real Estate, Inc	420-2836-300-033	\$24,000	No Change
044.	Dagenais Real Estate, Inc	420-2836-300-034	\$11,550	No Change
045.	Dagenais Real Estate, Inc	420-2836-300-035	\$10,500	No Change
046.	Dagenais Real Estate, Inc	420-2836-300-024	\$391,800	SEV 250,000 TV 175,000
047.	Lester & Bonnie Sexton 1419 North 18 <sup>th</sup> Street	370-2919-176-012	\$37,194	LaMarch abstained No Change

Cheves moved, Schroeder seconded, CARRIED UNANIMOUSLY, to encourage Dagenais Real Estate, Inc., to combine parcels (parcels 41-46, & 48, Edgewood Estates)

048.	Dagenais Real Estate, Inc	420-2836-300-015	\$364,225	No Change
049.	Upper Peninsula State Bank 112 North 25 <sup>th</sup> Street	120-2825-427-001	\$130,433	SEV 100,000 TV 100,000
050.	Michael J. Blickham 1655 16 <sup>th</sup> Avenue South	180-2931-378-003	\$74,196	SEV 67,500 TV 67,500
051.	James Meinken 534 North 19 <sup>th</sup> Street	130-2930-130-002	\$19,190	No Change
052.	Elizabeth A. Norman 501 North 18 <sup>th</sup> Street	130-2930-130-018	\$37,852	SEV 32,500 TV 32,500
053.	Gary Dubord 250 Lake Shore Drive	010-2929-335-018	\$102,807	SEV 80,000 TV 80,000
054.	Jeff Lampi 1517 17 <sup>th</sup> Avenue South	180-2931-382-001	\$65,039	No Change
055.	Charles J. Provo 1103 Washington Avenue	270-2919-302-008	\$47,396	No Change
056.	Daniel Samson 1327 Sheridan Road	370-2919-183-010	\$16,927	No Change
057.	Daniel Samson	370-2919-183-009	\$5,625	No Change

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058.	1331 Sheridan Road Komour, Inc 1409 Willow Creek	420-2836-300-028	\$83,663	Class needs to be changed 401 to 201 No Change
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The time being 4:00 p.m., the Board recessed until March 10, 2010, at 6:00 p.m.

Wednesday Session

6:00 p.m.

March 10, 2010

**Present:** Chairman Pearson, Board Members Mayor Cheves Neumeier, Schroeder, and LaMarch, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, and City Clerk Richards.

**Absent:** None

**Also Present:** City resident Walter A. "Pete" Baker (Left at 2:01 p.m.)

The Board heard the following protests and set the new assessments:

059.	Dan Young 942 Sheridan Road	260-2919-340-004	\$22,447	No Change
060.	Julie Moker 1403 Lake Shore Drive	060-2931-426-002	\$52,888	No Change
061.	Pangborn/Beauchamp 816 Ludington Street	010-2929-301-006	\$287,180	SEV 240,000 TV 240,000 Neumeier Abstained
062.	Pamela Jean Boye 1230 North 16 <sup>th</sup> Street	370-2919-187-001	\$33,177	SEV 30,000 TV 30,000
063.	Timothy M. Brewster 2100 7 <sup>th</sup> Avenue South	150-2931-104-018	\$29,812	No Change
064.	Joseph & Jody Bugay 1206 Ludington	320-2930-404-016	\$41,464	SEV 32,500 TV 32,500
065.	Elaine Mills 3 <sup>rd</sup> Avenue North	420-2825-200-024	\$67,987	No Change
066.	Rich Bugay 601 South 9 <sup>th</sup> Street	320-2930-488-001	\$51,460	No Change
067.	Rich Bugay 1403 South 13 <sup>th</sup> Street	060-2931-407-002	\$34,323	SEV 30,000 TV 30,000
068.	Rich Bugay 416 1 <sup>st</sup> Avenue South	010-2929-329-008	\$71,472	SEV 42,500 TV 42,500
069.	Rich Bugay 405 South 12 <sup>th</sup> Street	010-2930-479-022	\$34,635	SEV 30,000 TV 30,000
070.	Rich Bugay 1118 10 <sup>th</sup> Avenue South	100-2931-276-009	\$41,910	No Change
071.	Rich Bugay 312 South 15 <sup>th</sup> Street	320-2930-413-006	\$29,944	No Change
072.	Thomas & Mary Rymkos 412 South 10 <sup>th</sup> Street	010-2930-480-012	\$31,308	SEV 27,500 TV 27,500
073.	Thomas & Mary Rymkos 302 North 19 <sup>th</sup> Street	360-2930-178-012	\$20,114	No Change
074.	Thomas & Mary Rymkos 901 2 <sup>nd</sup> Avenue South	010-2930-478-010	\$40,189	No Change
075.	Thomas & Mary Rymkos 306 North 18 <sup>th</sup> Street	360-2930-179-009	\$27,387	No Change

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076.	Thomas & Mary Rymkos 226 North 15 <sup>th</sup> Street	320-2930-257-001	\$28,017	SEV 25,000 TV 25,000
077.	Thomas & Mary Rymkos 216 Stephenson Avenue	360-2930-184-006	\$17,397	No Change
078.	Joseph & Diane Mayville 1909 23 <sup>rd</sup> Avenue South	200-3606-184-002	\$123,160	SEV 100,000 TV 100,000

The time being 9:00 p.m., the Board recessed until March 18, 2008, at 1:00 p.m.

Thursday Session

1:00 p.m.

March 18, 2010

**Present:** Chairman Pearson, Board Members, Mayor Cheves, Schroeder, and LaMarch, City Assessor Elizabeth Keller, Assistant City Assessor Kevin P. Dubord, and City Clerk Richards.

**Absent:** None

079.	Escanaba Country Club	420-2931-300-028	\$134,374	No Change
080.	Escanaba Country Club	420-2931-300-029	\$274,853	No Change
081.	Escanaba Country Club	420-2931-300-030	\$159,469	No Change

It was the consensus of the Board of Review to suggest the Escanaba Country Club combines their parcels.

082.	Edward Hamillorth 1225 North Lincoln Road	370-2919-159-008	\$22,245	No Change
083.	Rose Setterlind	100-2931-262-006	\$31,620	Property was sold in February 2010. No Interest in the property No Change
084.	Willow Creek Elderly II	420-2836-200-017	\$395,725	No Change
085.	Willow Creek Elderly II	420-2836-200-085	\$244,121	No Change
086.	O'Neill King	420-2931-300-039	\$50,881	No Change

Schroeder moved, Cheves seconded, CARRIED UNANIMOUSLY, to approve the December 15, 2009, Board of Review Minutes.

The time being 4:05 p.m., the Board recessed until March 22, 2008, at 9:00 a.m.

Monday Session

9:05 a.m.

March 22, 2010

**Present:** Chairman Pearson, Board Members, Mayor Cheves, Schroeder, and LaMarch, City Assessor Elizabeth Keller, and City Clerk Richards.

**Absent:** None

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Property

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changes presented by City Assessor Elizabeth Keller:

**CLASS CHANGES - Error in calculating taxable values**

PARCEL ID	CLS	ORIG AV	ORIG TV	BOR AV	BOR TV	AV CHG	TV CHG	
160-2813-460-002	301/201	60,751	59,300	60,751	59,122	0	(178)	
325-2813-201-002	301/201	223,855	223,340	223,855	222,340	0	(1,000)	
420-2824-100-002	301/601	3,850	3,850	3,850	3,838	0	(12)	Correct Capped also
420-2824-300-002	301/201	16,500	14,150	16,500	14,107	0	(43)	
420-2824-400-006	301/201	103,002	102,890	103,002	102,581	0	(309)	
420-2930-200-002	301/201	757,451	710,921	757,451	711,044	0	123	Notice was correct
420-2930-200-011	301/201	88,410	62,895	88,410	62,706	0	(189)	
<b>TOTAL</b>		<b>1,253,819</b>	<b>1,177,346</b>	<b>1,253,819</b>	<b>1,175,738</b>	<b>0</b>	<b>(1,608)</b>	

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the following Property changes presented by City Assessor Elizabeth Keller:

**RESIDENTIAL REAL**

130-2930-130-010	401	12,864	0	12,864	9,962	0	9,962	Hdshp TV reinstate
<b>TOTAL</b>		<b>12,864</b>	<b>0</b>	<b>12,864</b>	<b>9,962</b>	<b>0</b>	<b>9,962</b>	

Cheves moved, Neumier seconded, **CARRIED UNANIMOUSLY**, to approve the following Property changes presented by City Assessor Elizabeth Keller:

**PERSONAL PROPERTY**

430-0000-000-700	251	111,650	111,650	71,675	71,675	(39,975)	(39,975)	Alltel/Verizon N 30th St
430-0000-000-750	251	150,290	150,290	98,078	98,078	(52,212)	(52,212)	Alltel/Verizon W Lud
430-0000-017-000	351	75,670	75,670	78,121	78,121	2,451	2,451	Anthony & Co
430-0000-028-500	251	5,880	5,880	4,671	4,671	(1,209)	(1,209)	Barons Bar
430-0000-029-960	251	9,550	9,550	8,357	8,357	(1,193)	(1,193)	Bay Title
430-0000-067-300	251	27,540	27,540	99,021	99,021	71,481	71,481	Alltel/Verizon N Lincoln
430-0000-069-250	251	5,190	5,190	4,833	4,833	(357)	(357)	Cherry Lane
430-0000-071-000	251	1,130	1,130	1,056	1,056	(74)	(74)	Circle M
430-0000-087-010	251	0	0	114,437	114,437	114,437	114,437	Blue Roof Mgt
430-0000-109-000	351	676,600	676,600	1,214,030	1,214,030	537,430	537,430	EMP
430-0000-127-250	251	13,090	13,090	14,694	14,694	1,604	1,604	Family Video
430-0000-128-400	251	460	460	370	370	(90)	(90)	Farmers Insurance
430-0000-134-500	251	1,840	1,840	1,515	1,515	(325)	(325)	Fleet Maint
430-0000-200-550	251	4,090	4,090	0	0	(4,090)	(4,090)	Airgas North Central

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430-0000-200-600	251	105,610	105,610	90,645	90,645	(14,965)	(14,965)	Nortrax Equip
430-0000-219-100	251	480	480	447	447	(33)	(33)	Quick Wash
430-0000-228-300	251	13,070	13,070	11,304	11,304	(1,766)	(1,766)	Lasnoski DDS
430-0000-229-550	251	0	0	8,903	8,903	8,903	8,903	Leigh's Winery
430-000-258-000	251	0	0	7,133	7,133	7,133	7,133	Greenlund Ent
430-0000-281-005	251	25,490	25,490	25,544	25,544	54	54	Exact Eye Care
430-0000-290-100	251	280	280	214	214	(66)	(66)	N'Western Mutual
430-0000-320-750	251	51,510	51,510	1,660	1,660	(49,850)	(49,850)	Pitney Bowes
430-0000-395-900	251	1,320	1,320	0	0	(1,320)	(1,320)	Pitney Bowes
430-0000-323-600	251	640	640	567	567	(73)	(73)	Pooch Parlor
430-0000-325-210	251	1,690	1,690	0	0	(1,690)	(1,690)	Puget Sound Leasing
430-0000-325-690	251	370	370	369	369	(1)	(1)	Quality Sew & Vac
430-0000-327-050	251	28,810	28,810	25,350	25,350	(3,460)	(3,460)	BayCare Clinic
430-0000-368-125	251	6,300	6,300	5,719	5,719	(581)	(581)	St Judes Foster Care
430-0000-376-000	251	1,110	1,110	1,240	1,240	130	130	Sunshine Laundry
430-0000-390-300	251	390	390	0	0	(390)	(390)	DMX Inc
430-0000-394-875	251	370	370	415	415	45	45	Trans Network Serv
430-0000-395-900	251	0	0	2,665	2,665	2,665	2,665	Universal Hospital
430-0000-320-850	251	1,320	1,320	0	0	(1,320)	(1,320)	

With the time being 11:44 a.m., It was the consensus of the Board to recess until 1:00 p.m.

The Board came back into open session at 1:04 p.m.

**HARDSHIP EXEMPTIONS**

The Board reviewed and acted on the following Hardship Exemptions were presented by City Assessor Elizabeth Keller:

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to table the following hardship application to the July Board of Review:

Dubord, Ronald J      411 South 9<sup>th</sup> Street      010-2929-355-004      Lack of information. Financial information did not add up

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Truitt, Christine B      218 North 10<sup>th</sup> Street      010-2930-281-003      Income was slightly above guidelines

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Zorza, Lil      1114 1St Avenue South      010-2930-429-013

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Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Homernik, Betty      404 South 11th Street      010-2930-479-014

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to table the following hardship application to the July Board of Review:

Caswell, Jennifer      407 South 10<sup>th</sup> Street      010-2930-481-003      Board requested more information regarding income, a current tax return, and income statement for dependents.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Adams, Theresa      1805 10th Ave South      090-2931-186-004

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to deny the following hardship application:

Knipfel, Harvey Jr.      616 South 14th Street      100-2931-202-009      Incomplete/Insufficient information regarding income, and no detail on prescriptions

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to table the following hardship application to the July Board of Review:

Larson, Alan      528 North 21st St      130-2930-103-003      Income and expense information exceeded guidelines, and insufficient information.

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Kern James      531 North 18th Street      130-2930-130-010

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Goodman, Marvel      943 Sheridan Road      260-2919-339-011

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to table the following hardship application to the July Board of Review:

Lucier, Julie      815 North 18th Street      270-2919-381-013      Board requested proof of income and further financial information.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Charlebois, Marieda      1406 1st Ave South      320-2930-406-007

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Arnold, Dorothy      223 South 18th St      350-2930-337-006

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

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Lapalm, Verna            1720 2nd Avenue South      350-2930-337-007

Cheves moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to table the following hardship application to the July Board of Review:

Viau, Clara            1403 Stephenson            370-2919-177-015      Board requested information on the ownership of the camper which was parked in the yard.

Neumeier moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Sacco, Frank            1323 North 18th Street      370-2919-180-010

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100 percent hardship exemption to the following hardship applicant:

Clausen, Sharon        2430 14th Ave South        420-2836-400-039

All changes to taxable values are also reflected in changes to the 2010 assessment roll.

There being no further business or public comment to come before the 2010 Board of Equalization and Review and the Board adjourned at 2:07p.m. until the call of the Chair.

Respectfully submitted,

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Robert S. Richards, CMC,  
Clerk of the Board