

Board of Equalization and Review

Special Meeting

July 20, 2010

Pursuant to notices posted and published in the Escanaba Daily Press, a special meeting of the Board of Equalization and Review of the City of Escanaba convened in Room 102 of City Hall, 410 Ludington Street, at 2:07 p.m., by City Assessor Elizabeth H. Keller.

Present: Board Members Mayor Gilbert X. Cheves, Chairman Dennis Pearson, William LaMarch, Jason Neumeier, Judith Schroeder.

Absent: None

Also Present: City Assessor Elizabeth Keller, and Deputy City Assessor Kevin Dubord, City Clerk Robert S. Richards

Cheves moved, Schroeder seconded CARRIED UNANIMOUSLY, to approve the March 2010 Board of Review Minutes as amended.

Cheves moved, Schroeder seconded CARRIED UNANIMOUSLY, to approve the Agenda with Staff Updates.

The Board of Review was granted authority to grant poverty exemptions under MCL 211.53. The Board of Review reviewed the following Hardship exemptions:

UNFINISHED BUSINESS

Jennifer Caswell Hardship Exemption.

Assessor Keller reviewed updated income information as required by the 2010 Board of Review

After discussion, LaMarch moved, Pearson seconded, to deny based on 2009 income exceeding income guidelines.

The vote was as follows:

Ayes: LaMarch, Pearson, Neumeier

Nays: Cheves, Schroeder

MOTION CARRIED.

Ronald Dubord Hardship Exemption

Assessor Keller reviewed updated income information as required by the 2010 Board of Review.

After discussion, Cheves moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve a 100% 2010 Hardship Exemption.

Julie Lucier Hardship Exemption

Assessor Keller reviewed updated income information as required by the 2010 Board of Review.

LaMarch moved, Cheves, **CARRIED UNANIMOUSLY**, seconded to approved a 100% Hardship Exemption based on income.

Clara Viau Hardship Exemption

Assessor Keller reviewed updated income information as required by the 2010 Board of Review.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approved a 100% Hardship Exemption based on income.

The vote was as follows:

Ayes: LaMarch, Schroeder, Neumeier, Person

Nays: Cheves

MOTION CARRIED.

NEW BUSINESS

The Board of Review was granted authority to grant poverty exemptions under MCL 211.53. The Board of Review reviewed the following Hardship exemptions:

Karen Beauchamp Hardship Exemption

Neumeier moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to grant a 100% Hardship Exemption based on income.

Shelly Rose Hardship Exemption

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to table until the December 2010 Board of Review based on lack of income information.

Cheryl Corbiere Hardship Exemption

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to grant a 100% Hardship Exemption based on income.

Janice C. Desotell Hardship Exemption

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to grant a 100% Hardship Exemption based on income.

Mary Anne Lynch Hardship Exemption

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to deny a 2010 Hardship Exemption based on income exceeding guidelines.

Robert Jensen Hardship Exemption

Cheves moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to grant a 100% Hardship Exemption based on income.

A clerical error or mutual mistake of fact have been made relative to the assessed or taxable value or to the uncapping of taxable value status or location of property within this jurisdiction. MCL 211.53b authorizes the Board of Review to correct these errors.

2010 NON-HOMESTEAD CHANGES

REAL	CLASS	ORIG TV	REV TV	ORIG SEV	REV SEV	ORIG TAX \$\$	REV TAX \$\$	+/- \$\$	
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Cheves moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the following Real 2010 Non-Homestead Changes:

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270-2919-367-015	401	39,270	36,054	39,270	39,270	\$1,216.56	\$1,116.91	(\$99.65)	Suerwier
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Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Real 2010 Non-Homestead Changes:

340-2930-377-003	401	28,863	0	29,962	29,962	\$894.13	\$0.00	(\$894.13)	Casey MCL 211.7b
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Cheves moved, Person seconded, **CARRIED UNANIMOUSLY**, to approve the following Real 2010 Non-Homestead Changes:

370-2919-186-016	401	25,293	19,828	34,540	34,540	\$783.55	\$614.23	(\$169.32)	Bourdeau Uncap
		\$93,426	\$55,882	\$69,232	\$103,772	\$2,894.24	\$1,731.14	(\$1,163.10)	

Neumeier moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Personal 2010 Non-Homestead Changes:

PERSONAL	CLASS	ORIG TV	REV TV	ORIG SEV	REV SEV	ORIG TAX \$\$	REV TAX \$\$	+/- \$\$	
430-0000-189-200	251	0	3,961	0	3,961	\$0.00	\$122.68	\$122.68	Hologic
430-0000-105-430	251	26,600	30,523	26,600	30,523	\$824.05	\$945.56	\$121.51	DC Industries
430-0000-069-700	251	30,890	38,354	30,890	38,354	\$956.94	\$1,188.17	\$231.23	Christian Pk Village
430-0000-069-500	251	71,040	74,484	71,040	74,484	\$2,200.80	\$2,307.47	\$106.67	Christian Pk Health Care
								\$0.00	
		128,530	147,322	128,530	147,322	\$3,981.79	\$4,563.88	\$582.09	
TOTAL 2010		221,956	203,204	197,762	251,094	\$6,876.03	\$6,295.02	(\$581.01)	

Schroeder moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to change parcel number 420-2918-400-004 to 2010 property class from Industrial 301 to Commercial 201 for Coal Dock parcel. Values unchanged.

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following 2009 Non-Homestead Changes:

2009 NON-HOMESTEAD CHANGES***

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PERSONAL	CLASS	ORIG TV	REV TV	ORIG SEV	REV SEV	ORIG TAX \$\$	REV TAX \$\$	+/- \$\$	
430-0000-234-050	251	5,850	0	5,850	0	\$262.72	\$0.00	(\$262.72)	Roxy's
								\$0.00	
		5,850	0	5,850	0	\$262.72	\$0.00	(\$262.72)	
TOTAL 2009		5,850	0	5,850	0	\$262.72	\$0.00	(\$262.72)	

*** 2009 Summer and winter taxes included

An error or mutual mistake of fact has been made relative to the designation of property qualified for exemption as homestead or in the percentage of exemption as represented on affidavits filed by property owners within this jurisdiction. Act 237 of 1994 grants limited authority for correction of these errors by the July/December Board of Review.

Pearson moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the following 2009 Homestead Changes:

2009 HOMESTEAD CHANGES*

PARCEL ID	TV	%	TAX /ADM	%	TAX /ADM	PD?	
010-2930-280-015	32,090	0	\$583.39	100	\$0.00	N	Reubens
010-2929-359-003	58,910	0	\$1,070.98	100	\$0.00	N	Pearson
370-2919-127-004	26,300	0	\$478.13	100	\$0.00	Y	Larsen
110-2931-402-005	21,031	0	\$382.33	100	\$0.00	Y	Johnson
320-2930-452-014	46,540	0	\$296.13	100	\$0.00	Y	Johnson
100-2931-262-001	48,210	0	\$876.45	100	\$0.00	Y	Schubert
420-2931-300-012	37,285	0	\$677.84	100	\$0.00	Y	Racicot
		0		100	\$0.00		
		0		100	\$0.00		
		0		100	\$0.00		
424-0000-700-214	1,980	0	\$35.99	100	\$0.00	Y	Johnivan
		0		100	\$0.00		

Assessor Updates

- Assessor Keller briefly reviewed the 17 appeals with the State Tax Tribunal;
- Assessor Keller Briefly reviewed a new State Law, which would take affect in 2011, which would eliminate a Level I Assessor's, and name changes to Level 2-4 Assessor's;
- Assessor Keller stated she may be retiring.

Next meeting was scheduled for Tuesday, December 14, 2010.

Hearing no further business or public comment, the Board adjourned at 3:30 p.m.

Respectfully submitted,

Robert S. Richards, CMC
City Clerk