

# Board of Equalization and Review Special Meeting

December 14, 2010

Pursuant to notices posted and published, 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 1:03 p.m., by Chairman Dennis Pearson.

Present: Chairman Dennis Pearson, Mayor Gilbert X. Cheves, Board Members William LaMarch (arrived at 1:07 p.m.), and Jason Neumeier.

Absent: Judy Schroeder

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

Cheves moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the July 20, 2010, Board of Review Minutes as printed.

It was the consensus of the Board to approve the Agenda as printed.

The purpose of the December Meeting was to receive Homestead Exemption Affidavits, to correct clerical errors and/or mutual mistakes of fact on the above named date, and to hear requests for poverty exemptions for 2009.

## **UNFINISHED BUSINESS** - Hardships tabled from the March/July 2010 Board of Review

Pearson moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to approve a 100 percent 2010 Hardship Exemption for Shelly Rose, parcel number 051-370-2919-177-003.

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to approve a 100 percent 2010 Hardship Exemption for Alan Larson, parcel number 051-130-2930-103-003.

## **NEW BUSINESS**

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY** to approve the following Real Property 2010 Non-Homestead Changes:

A clerical error or mutual mistake of fact has been made relative to the assessed or taxable value or to the uncapping of taxable value, status, location, or millage rate 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 \$\$	+/- \$\$	
051-428-0000-800-044	401	1,189	0	1,193	0	\$12.97	\$0.00	(\$12.97)	
	401							\$0.00	
		\$1,189	\$0	\$1,193	\$0	\$12.97	\$0.00	(\$12.97)	

Pearson moved, Cheves seconded, **CARRIED UNANIMOUSLY** to approve the following Personal Property 2010 Non-Homestead Changes:

PERSONAL	CLASS	ORIG TV	REV TV	ORIG SEV	REV SEV	ORIG TAX \$\$	REV TAX \$\$	+/- \$\$	
051-430-0000-067-000	251	890	890	890	890	\$15.28	\$0.00	(\$15.28)	Catalina Duplicate
051-430-0000-062-790	251	580	0	580	0	\$10.28	\$0.00	(\$10.28)	Catalina Duplicate
051-430-0000-090-800	251	26,056	19,646	26,056	19,646	\$319.37	\$319.37	\$0.00	Davis/Wanic
051-430-0000-235-000	251	6,815	0	6,815	0	\$110.75	\$0.00	(\$110.75)	Little Caesars
051-430-0000-229-000	251	750	0	750	0	\$13.05	\$0.00	(\$13.05)	Leaf Financial
051-430-0000-259-800	251	6,740	0	6,740	0	\$109.54	\$0.00	(\$109.54)	Greenleaf Ent
051-430-0000-026-500	251	1,394	0	1,394	0	\$23.38	\$0.00	(\$23.38)	BofA Late File
								\$0.00	
		43,225	20,536	43,225	20,536	\$601.65	\$319.37	(\$282.28)	
<b>TOTAL 2009</b>		44,414	20,536	44,418	20,536	\$614.62	\$319.37	(\$295.25)	

### 2010 NON-HOMESTEAD CLASS CHANGES

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

	ORIG CLASS	REV CLASS	
051-420-2918-300-006	201	301	MTT/Treasury Class

051-420-2918-300-027	201	301	Chg Appeal W/drawn
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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.

Cheves moved, Pearson seconded, **CARRIED UNANIMOUSLY** to approve the following 2010 Homestead Changes:

### 2010 HOMESTEAD CHANGES

Parcel ID	TV	Original		Tax \$\$	Rev %	Admin	Total Change	PD?	
051-130-2930-131-003	16,175	NO	0%	291.15	100	2.91	294.06		Villeneuve XCND
051-428-0000-800-054	766	YES	100%	0	0	0.13	-13.91		Menard
				291.15		2.91	280.15		

Neumeier moved, Pearson seconded, **CARRIED UNANIMOUSLY** to approve the following 2010 Homestead Changes:

### 2009 HOMESTEAD CHANGES

051-010-2930-281-005	31,290	NO	0%	\$563.22	100	5.63	\$568.85	Y	Dacko
051-010-2930-281-004	2,040	NO	0%	\$36.72	100	0.36	\$37.08	Y	Dacko
051-424-0000-700-127	1,950	NO	0%	\$35.10	100	0.35	\$35.45	Y	Grenfield
051-320-2930-415-007	29,834	YES	75%	\$134.24	100	1.34	\$135.58	Y	Hengesh
051-010-2930-279-001	9,687	NO	0%	\$174.36	100	1.74	\$176.10	Y	Wellman
051-320-2930-253-009	18,235	NO	65%	\$114.87	100	1.14	\$116.01	N	Dubord
051-100-2931-226-001	45,300	NO	0%	\$815.40	100	8.15	\$823.55	Y	Gudowski
051-010-2930-480-011	83,690	NO	0%	\$1,506.21	50	7.53	\$760.64	Y	Coolman
051-340-2930-388-013	25,020	NO	0%	\$450.36	100	4.50	\$454.86	Y	Benton
				\$3,830.48		\$30.74	\$3,108.12		

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY** to approve the following 2008 Homestead Changes:

**2008 HOMESTEAD CHANGES**

051-010-2930-281-005	31,029	NO	0%	\$558.52	100	5.58	\$564.10	Y	Dacko
051-010-2930-281-004	2,040	NO	0%	\$36.72	100	0.36	\$37.08	Y	Dacko
051-424-0000-700-127	570	NO	0%	\$10.26	100	0.10	\$10.36	N	Grenfield
051-320-2930-415-007	28,577	YES	75%	\$128.59	100	1.28	\$129.87	Y	Hengesh
051-010-2930-279-001	9,279	NO	0%	\$167.02	100	1.67	\$168.69	Y	Wellman
051-320-2930-253-009	17,467	NO	65%	\$110.03	100	1.1	\$111.13	N	Dubord
051-010-2930-480-011	83,690	NO	0%	\$1,506.21	50	7.53	\$760.64	Y	Coolman
				\$2,517.35		\$17.62	\$1,781.87		

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY** to approve the following 2007 Homestead Changes:

**2007 HOMESTEAD CHANGES**

051-010-2930-281-005	30,332	NO	0%	\$545.97	100	5.45	\$551.42	Y	Dacko
051-010-2930-281-004	2,010	NO	0%	\$36.18	100	0.36	\$36.54	Y	Dacko
051-424-0000-700-127	559	NO	0%	\$10.06	100	0.10	\$10.16	N	Grenfield
051-320-2930-415-007	27,935	YES	75%	\$125.71	100	1.25	\$126.96	Y	Hengesh
051-010-2930-279-001	9,071	NO	0%	\$163.27	100	1.63	\$164.90	Y	Wellman
051-320-2930-253-009	17,075	NO	65%	\$107.56	100	1.07	\$108.63	N	Dubord
				\$988.75		\$9.86	\$998.61		

**NOTE: "N" in paid column means tax was not paid at city hall as of March 1 of immediately succeeding calendar year.**

The Board of review has been granted authority to grant poverty exemptions under MCL 211.53. The following actions have been taken on hardship exemption applications.

**2010 HARDSHIP EXEMPTIONS - W10 Taxes Only**

Cheves moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to deny a 2010 Hardship Exemption for Heidenreich, parcel number 051-130-2930-102-001, because their income exceed guidelines.

LaMarch moved, Cheves seconded, **CARRIED UNANIMOUSLY**, to deny a 2010 Hardship Exemption for Wetterhohn, parcel number 051-040-2930-352-010, because their income exceed guidelines.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve a 100 percent 2010 Hardship Exemption for Christianson, parcel number 051-130-2930-127-009.

Cheves moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve a 100 percent 2010 Hardship Exemption for Wilcox, parcel number 051-130-2930-102-001.

The Board set March 8, 2011, at 9:00 a.m. as the reorganization meeting of the 2011 Board of Review, set March 14, 2011, 9:00 a.m. – 12:00 noon – 1:00 – 4:00 p.m. as the first day of the 2011 Board of Review, March 16, 2011, 1:00 – 4:00 p.m. and 6:00 – 9:00 p.m. as the evening portion of the 2010 Board of Review, and set Wednesday, March 21, 2011, 9:00 a.m. as a work session to complete the 2011 Board of Review.

Hearing no further business or public comment, the Board adjourned at 1:48 p.m.

Respectfully submitted,

Robert S. Richards, CMC  
City Clerk