

**MINUTES OF THE 2013 SESSION OF THE
BOARD OF EQUALIZATION AND REVIEW
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:05 a.m.

March 5, 2013

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 2013, and/or any other items brought before the board.

Present: Board Members, Mayor Leo J. Evans, Dennis J. Pearson, William LaMarch, Jason Neumeier, and Judy Schroeder, City Assessor Daina Norden, Assistant City Assessor Kevin P. Dubord, and City Clerk Robert S. Richards, Clerk of the Board.

Absent: None

Assessor Daina Norden opened the meeting and called for nominations for the reorganization of the Board of Review.

Nominations were called for Chairperson of the 2013 Board of Review. Board Member Evans called for Board Member Pearson to serve as the 2013 Chairperson of the Board of Equalization and Review, and to close Nominations and cast a unanimous ballot for Board Member Pearson to serve as Chairperson for the 2013 Board of Review. Ayes were Unanimous for Board Member Pearson to serve as Chairperson for the 2013 Board of Review.

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to nominate Board Member Schroeder as Vice Chairperson.

Schroeder moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the December 11, 2012, Board of Review Minutes as submitted.

It was a consensus of the Board to stay after 4:00 p.m. on Monday, March 11, 2013, to make decisions on the days protests, and further directed the Clerk to post the necessary meeting notice.

Evans moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the agenda as submitted.

It was the consensus of the Board to use approved Established Procedures for the 2013 Board of Review. Appeals will be 10 minutes each per appointment, with no more than two properties per appointment, and furthermore 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.

City Assessor Daina Norden also reviewed with the Board Members, the following:

- 2013 Assessment Roll & Changes made by Assessor;
- Equalization Factors by Sales information;
- Field Appraisal Study in the Industrial Class, and Developmental Class;
- Bulletins from the State Tax Commission;

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- Reviewed standard Board of Review Form;
- Hardship/Poverty Guidelines
- Aerial Photography Assessment Study.

The time being 9:32 a.m., and having no further business to come before the Board, or public comment, the Board recessed until March 11, 2013, 9:00 a.m.

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Monday Session

9:02 a.m.

March 11, 2013

Present: Mayor Evans, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder arrived at 9:05 a.m., City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

Absent: None

The Board heard the following protests and set new assessments:

	NAME	PARCEL NUMBER	PROPOSED 2013 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
13-001.	John Merki 2001 6 th Avenue North	130-2930-101-003	51,559	SEV 36,500 TAX 36,500
13-002.	Patricia Peltz 906 South 14 th Street	100-2931-214-009	44,912	SEV 36,500 TAX 36,500
13-003.	Steve Scott 1511 16 th Avenue South	140-2931-453-010	49,826	SEV 42,500 TAX 42,500
13-004.	Diane Boucher 1601 9 th Avenue South	090-2931-183-004	52,576	No Show
13-005.	Brian Dupey 2510 3 rd Avenue South	420-2825-400-020	34,521	SEV 27,500 TAX 27,500
13-006.	Susan Dahm 209.5 North 9 th Street	010-2930-281-018	37,490	SEV 20,000 TAX 20,000
13-007.	Frances Balcerak 1427 North 16 th Street	370-2919-178-009	33,464	SEV 31,000 TAX 31,000
13-008.	Cancel			
13-009.	Susan Bigelow 928 6 th Avenue South	100-2931-228-006	78,564	SEV 55,000 TAX 55,000
13-010.	Joe Petrin 830 North Lincoln Road	310-2919-351-005	38,888	SEV 27,500 TAX 27,500
13-011.	Don Anderson 2514 2 nd Avenue South	420-2825-400-049	109,732	No Change
13-012.	James Larsen 903 South 14 th Street	100-2931-215-001	48,546	SEV 43,000 TAX 43,000
13-013.	Paul Fix 529 South 9 th Street	010-2929-360-009	92,257	SEV 91,000 TAX 91,000
13-014.	Karen Anderson 2121 18 th Avenue South	420-3606-100-010	108,234	No Change
13-015.	No Appointment			

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13-016. No Appointment

13-017. No Appointment

13-018. No Appointment

The time being 12:00 p.m., the Board recessed until March 11, 2013, at 1:00 p.m.

Board of Equalization and Review - continued

March 2013

Monday Session

1:00 p.m.

March 11, 2013

Present: Mayor Evans, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder, City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

Absent: None

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

	NAME	PARCEL NUMBER	PROPOSED 2013 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
13-019.	Willford Summers 1014 South Lincoln Road	420-2836-200-065	38,012	SEV 35,000 TAX 35,000
13-020.	John & Emily Noblet 1310 12 th Avenue South	100-2931-261-009	78,869	SEV 70,000 TAX 70,000
13-021.	Kevin Whaley 2119 Ludington Street	120-2930-306-001	165,273	SEV 150,000
13-022.	No Appointment			
13-023.	No Appointment			
13-024.	No Appointment			
13-025.	Patricia Leask 616 South 10 th Street	100-2931-227-009	35,904	SEV 28,500
13-026.	No Appointment			
13-027.	No Appointment			
13-028.	Bonnie Cowell 1108 7 th Avenue South	100-2931-230-010	39,823	SEV 38,000 TAX 38,000
13-029.	Mary Sheffer 817 North 20 th Street	310-2919-351-018	41,764	SEV 32,500 TAX 32,500
13-030.	No Appointment			
13-031.	No Appointment			
13-032.	Barb Bruce 811 North Lincoln Road	420-2919-300-006	167,805	SEV 140,000 TAX 140,000
13-033.	Tom Frost 2121 22 nd Avenue South	230-3606-153-010	32,537	SEV 22,500 TAX 22,500
13-034.	Dan Purcell 207 North 16 th Street	360-2930-184-017	29,973	SEV 26,000 TAX 26,000
13-035.	Karen & John Kelly 1409 South Lincoln Road	155-2931-300-001	138,533	Cancel

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March 2013

Wednesday Session

1:00 p.m.

March 13, 2013

Present: Mayor Evans, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder, City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

Absent: None

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

	NAME	PARCEL NUMBER	PROPOSED 2013 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
13-037.	Thomas Anderson 911 North 16 th Street	390-2919-379-009	15,796	SEV 13,000 TAX 13,000
13-038.	Thomas Anderson 1022 North Lincoln Road	050-2919-303-003	67,664	No change
13-039.	Thomas Anderson 1020 North Lincoln Road	050-2929-303-004	65,281	No Change
13-040.	Thomas Anderson 1016 North Lincoln Road	050-2919-303-005	65,713	SEV 42,000
13-041.	Michael Craig 1112 South 15 th Street	100-2931-255-004	49,646	SEV 43,000 TAX 43,000
13-042.	Thomas Sullivan 300 South 5 th Street	010-2929-354-009	34,617	SEV 15,000 TAX 15,000
13-043.	Mike Sundstrom 210 South 5 th Street	010-2929-312-009	33,370	SEV 27,500 TAX 27,500
13-044.	Peter & Sandra Albrecht 718 South 15 th Street	100-2931-205-005	38,077	No Change
13-045.	Robert Rowley 631 North 20 th Street	130-2930-101-004	25,476	SEV 24,500
13-046.	David Moyle 1501 1 st Avenue South	320-2930-409-001	32,736	No Change
13-047.	Sharon Schafer 512 South 13 th Street	320-2930-457-013	68,348	SEV 30,000 TAX 30,000
13-048.	David Tianen 1717 9 th Avenue South	090-2931-182-001	71,748	SEV 68,750 TAX 68,750
13-049.	UP State Bank 405 South 10 th Street	010-2930-481-002	24,989	SEV 5,500 Tax 5,500
13-050.	UP State Bank 225 South 10 th Street	010-2930-434-010	32,866	SEV 22,500 TAX 22,500

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13-051. Patricia Bourdeau 217 Stephenson Avenue	360-2930-183-015	23,013	SEV 15,000 TAX 15,000
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The time being 4:00 p.m., the Board recessed until March 13, 2013, at 6:00 p.m.

Board of Equalization and Review - continued

March 2013

Wednesday Session

6:00 p.m.

March 13, 2013

Present: Board Members Mayor Evans (arrived at 7:10 p.m.) LaMarch, Neumeier, Vice Chair Schroeder, City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

Absent: Chairperson Pearson.

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

	NAME	PARCEL NUMBER	PROPOSED 2013 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
13-052.	Christiansen Land Co LLC 1325 North Lincoln Road	370-2919-156-008	121,317	SEV 70,000 TAX 70,000
13-053	Jeffrey Diebolt 406 South 9 th Street	010-2930-481-011	11,323	No Change
13-054.	Jeffrey Diebolt 308 South 18 th Street	350-2930-341-007	26,280	No Change
13-055.	Jeffrey Diebolt 1112 Stephenson Avenue	260-2919-328-005	27,664	No Change
13-056.	Jeffrey Diebolt 311 South 9 th Street	010-2929-351-004	29,129	SEV 28,000 TAX 28,000
13-057.	Jeffrey Diebolt 313 South 9 th Street	010-2929-351-005	35,886	No Change
13-058.	Jeffrey Diebolt 1222 1 st Avenue North	320-2930-259-014	20,828	SEV 19,500 TAX 19,500
13-059.	Jeffrey Diebolt 1422 North 16 th Street	370-2919-179-003	35,621	SEV 30,500 TAX 30,500
13-060.	Jeffrey Diebolt 400 South 9 th Street	010-2930-481-010	40,385	No Change
13-061.	Jeffrey Diebolt 314 North 11 th Street	010-2930-277-006	20,700	No Change
13-062.	Dan Hackleman 322 South 8 th Street	010-2929-351-022	49,110	SEV 40,000 TAX 40,000
13-063.	Judy Nelson 2553 Lake Shore Drive	210-3606-183-001	66,598	SEV 52,500
13-064.	Chad & Sheila Meier 621 North 18 th Street	130-2930-126-015	23,662	SEV 17,500 TAX 17,500

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13-065. Dan Allsworth 1815 13 th Avenue North	370-2919-184-001	26,185	SEV 23,000 TAX 20,938
13-066. Thomas & Mary Rymkos 304 South 11 th Street	010-2930-476-013	31,271	No Change
13-067. Thomas & Mary Rymkos 524 South 16 th Street	340-2930-389-014	25,126	SEV 25,000 TAX 25,000
13-068. Thomas & Mary Rymkos 216 Stephenson Avenue	360-2930-184-006	17,871	SEV 15,500 TAX 15,500
13-069. Thomas & Mary Rymkos 212 South 11 th Street	010-2930-432-010	18,384	SEV 16,000 TAX 16,000
13-070. Thomas & Mary Rymkos 411 South 10 th Street	010-2930-481-004	34,533	SEV 32,000 TAX 32,000
13-071. Thomas & Mary Rymkos 306 North 18 th Street	360-2930-179-009	25,918	SEV 15,500 TAX 15,500
13-072. Thomas & Mary Rymkos 226 North 15 th Street	320-2930-257-001	24,988	SEV 14,500 TAX 14,500
13-073. Thomas & Mary Rymkos 218 Stephenson Avenue	360-2930-184-005	17,485	SEV 15,500 TAX 15,500
13-074. Michael & Diane LaFave 1914 5 th Avenue South	080-2930-355-004	25,570	SEV 20,000 TAX 20,000
13-075. Joseph Kaplan 2315 Lake Shore Drive	210-3606-183-018	51,501	No Change
13-076. Isaac Micheau 404 South 8 th Street	010-2929-355-015	43,996	SEV 36,000 TAX 36,000

The time being 9:00 p.m., the Board recessed until March 18, 2013, at 3:00 p.m.
Respectfully submitted,

Board of Equalization and Review - continued

March 2013

Monday Session

3:15 p.m.

March 18, 2013

Present: Board Members Mayor Evans (arrived at 5:03 pm), LaMarch, Neumeier, Vice Chair Schroeder, City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

Absent: Chairperson Pearson.

The Board finalized 2013 remaining assessments and reviewed the following:

2013 HARDSHIP EXEMPTION REQUESTS

The Board reviewed and acted on the following Hardship Exemptions presented by City Assessor Daina Norden:

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to table a hardship exemption request from Carrie Brabyn, 420-2836-200-088, until December 2013, in order to receive further explanation on Homestead Exemption Credit, Expenses, and Income.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to table a hardship exemption request from Hillary Miller & Kevin Brabyn, 420-2836-200-089, until December 2013, in order to receive further income status and verification.

Neumeier moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to table a Soldiers and Sailors request from William Sass until Board received certification from Veterans Administration that property received adaptive housing, 260-2919-328-001/014.

Neumeier moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve a Soldiers and Sailors request from Mary Casey, 340-2930-377-003.

Evans moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Assessor Changes:

Assessor Changes for MBOR 2013 - Combination

Parcel No.	Name	Appeal No.	2013 SEV	2013 TX	2013 SEV Revised	2013 TX Revised	Reason
051-360-2930-177-007	Robert & Peggy Ammel	13A-001	8,088	3,439	0	0	Combined into 320-2930-251-001
051-320-2930-251-001	Robert & Peggy Ammel	13A-002	219,093	198,297	227,181	201,736	Combining 360-2930-177-007

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Assessor Changes for MBOR 2013 – Calculation Error

Parcel No.	Name	Appeal No.	2013 SEV	2013 TX	2013 SEV Revised	2013 TX Revised	Reason
051-010-2930-426-010	Pioneer TV & Appliance	13A-003	45,516	27,405	25,600	25,600	OPRA, bldg. is not assessable
051-370-2919-182-010	Allegro Properties LLC	13A-004	23,017	18,432	18,000	18,000	Was adjusted at MBOR 2012, correction not made for 2013 roll.

Assessor Changes for MBOR 2013 – Personal Property

Parcel No.	Name	Appeal No.	2013 SEV/Taxable	2013 Revised SEV/Taxable	Difference	Reason
051-430-0000-095-000	Dell Financial Services LP	13A-005	902	452	-450	Amended File - They made an error.
051-430-0000-124-300	Escanaba Yacht Club	13A-006	10,109	171	-9,938	Late File - bldg. ass'd on BLL
051-430-0000-271-101	Muzak LLC	13A-007	0	99	+99	Late File - New to Roll
051-430-0000-226-000	Larose Auto Body	13A-008	9,930	0	-9,930	Out of Business 11-11-12
051-430-0000-347-200	Schooner Restaurant	13A-009	5,481	3,189	-2,292	Late File
051-430-0000-412-920	Wright & Fillipis	13A-010	2,651	7,978	+5,327	Late File

All changes to taxable values are also reflected in changes to the 2013 assessment roll.

There being no further business or public comment to come before the 2013 Board of Equalization and Review the Board adjourned at 6:00 p.m. until the call of the Chair.

Respectfully submitted,

 Robert S. Richards, CMC,
 Clerk of the Board