

**MINUTES OF THE 2014 SESSION OF THE
BOARD OF EQUALIZATION AND REVIEW
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:00 a.m.

March 4, 2014

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 2014, and/or any other items brought before the board.

Present: Board Members, Mayor Marc D. Tall, Dennis J. Pearson, William LaMarch, Jason Neumeier, and Judy Schroeder (Arrived 9:08), 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 2014 Board of Review. Board Member Tall called for Board Member Pearson to serve as the 2014 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 2014 Board of Review. Ayes were unanimous for Board Member Pearson to serve as Chairperson for the 2014 Board of Review.

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

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the December 10, 2013, Board of Review Minutes as submitted.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the agenda as submitted.

It was the consensus of the Board to use approved Established Procedures for the 2014 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:

- 2014 Assessment Roll & Changes made by Assessor;
- Reviewed article for the City Newsletter;

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- Reviewed Personal Property exemption;
- New uncapping exception for residential property;
- Equalization Factors by Sales information;
- Taxable Value 1.6%;
- History and rate multipliers;
- Properties removed from the Developmental Class per County;
- Industrial and Commercial factors;
- Bulletins from the State Tax Commission;
- Discussed possible Work Study Session for March 14, 2014, at 10:00 a.m.

Disabled Veterans Exemptions

<u>Parcel No.</u>	<u>Name</u>	<u>SEV/Taxable</u>	<u>Adjusted</u>	<u>Difference</u>
051-370-2919-104-012	Brent Papineau	29,929		
		29,929	0	-29,929

Pearson moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve a Disabled Veteran Exemption for Brent Papineau.

051-340-2930-383-007	William Woodbury	28,690		
		22,352	0	-22,352

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve a Disabled Veteran Exemption for William Woodbury.

051-370-2919-158-004	Dale Varney	45,912		
		45,165	0	-45,165

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve a Disabled Veteran Exemption for Dale Varney.

051-030-2931-457-008	Christopher Gouin	29,207		
		29,207	0	-29,207

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve a Disabled Veteran Exemption for Christopher Gouin.

051-320-2930-457-015	Richard Dagenais	32,141		
		31,027	0	-31,027

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to approve a Disabled Veteran Exemption for Richard

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Dagenais.

051-320-2930-258-006 Michael Doran 32,363
27,017 0 0

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to table a Disabled Veteran Exemption for Michael Doran until July 2014.

051-100-2931-260-003 David Wilson 54,810
45,325 0 0

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to table a Disabled Veteran Exemption for David Wilson until July 2014.

051-380-3606-101-004 Daniel Mosier 45,156
44,604 0 0

Tall moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to table a Disabled Veteran Exemption for David Wilson until July 2014.

051-420-2836-200-058 DeChristopher & Albert 36,881
26,381 0 0

Pearson moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to deny a Disabled Veteran Exemption for DeChristopher & Albert.

051-380-3606-101-004 Robert E. Davis 32,363
27,017 0 0

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to deny a Disabled Veteran Exemption for Daniel Mosier

051-370-2919-178-004 Pamela D. Vizeneau 0 0

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to table a Disabled Veteran Exemption for Pamela D. Vizeneau until July 2014.

Assessor's Changes

Classification Change

Appeal No:	Parcel Number	Name	2014 Classification	2014 Proposed Classification	2014 Final Classification	Reason
O-1	420-2824-100-002	James Cooke	201 - Commercial	301 - Industrial	301 - Industrial	Approved request

Mr. Cooke's property was previously listed in the 601 - Developmental Class. I have removed all six (6) properties from that classification for this 2014 tax year. I chose the commercial class because with the North 30th Street frontage the property has I felt that there could be a potential commercial site. In speaking with Mr. Cooke he has informed me that as long as the towers are on the property it surrounds that nothing could be built without interfering with the signal for the towers. He requested that the property be classed Industrial. Either classification would not effect the value of the property. Assessing classifications are based on use, not zoning. I feel that this property as vacant could really be either class and recommed that the MBOR change the classification to Industrial.

Late Filed Personal Property

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-2	430-0000-140-700	Frito-Lay Sales, LP	5,741 5,741	0 0	-5,741 -5,741	Late File Affidavit of Eligible Personal Property
O-3	430-0000-390-175	Timepayment Corp	1,399 1,399	0 0	-1,399 -1,399	Late File Affidavit of Eligible Personal Property
O-4	430-0000-107-800	Specialized Pharmacy Services	18,299 18,299	0 0	-18,299 -18,299	Late File Affidavit of Eligible Personal Property
O-5	430-0000-109-328	EMP Inc PA 328 033-2001P	11,985,504 11,985,504	11,508,420 11,508,420	-477,084 -477,084	Error in calculation

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O-6	430-0000-133-500	Fitzharris Builders	804 804	0 0	-804 -804	Business closed
O-7	430-0000-394-875	Transaction Network Services	206 206	0 0	-206 -206	Late File Affidavit of Eligible Personal Property
O-8	430-0000-412-920	Wright & Filippis Inc	6,730 6,730	0 0	-6,730 -6,730	Late File Affidavit of Eligible Personal Property

Late Uncapping

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-9	370-2919-126-005	Esky Home Buyers LLC	23,900 22,376	23,900 23,900	0 + 1,876	Recorded deed late
O-10	270-2919-327-006	Gerald Collegnon & Virginia Ettenhofer	28,355 24,077	28,355 28,355	0 + 4,278	Recorded deed late

Late Filed Personal Property

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-11	430-0000-004-330	Ameriprise Financial	4,872 4,872	5,280 5,280	+ 408 + 408	Late File Personal Property L-4175
O-12	430-0000-244-350	DLP Marquette Physician Practices Inc	581,231 581,231	584,490 584,490	+ 3,259 + 3,259	Correction - missed fine art on Personal Prop Stmt

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O-13	430-0000-094-701	Tacoosh Corporation	2,320	2,946	+626	Late File Personal Property
			2,320	2,946	+626	L-4175
O-14	430-0000-000-401	ADT LLC	241	0	-241	Accepted Late Filed
			241	0	-241	Affidavit of Exemption

The time being 9:45 a.m., and having no further business to come before the Board, or public comment, the Board recessed until March 10, 2014, 9:00 a.m.

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Monday Session

9:00 a.m.

March 10, 2014

Present: Mayor Tall, 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 new assessments:

	NAME	PARCEL NUMBER	PROPOSED 2014 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
14-001	Pat Barron 3000 29 th Avenue South	420-2812-300-002	115,437	No Change
14-002	Stephen Savard 900 2nd Avenue South	010-2930-434-014	46,877	29,000 SEV 29,000 TAX
14-003	Roman & Gayle Gill 1713 8 th Avenue South	090-2931-142-003	42,015	No Change
14-004	Derek Lindstrom 801 South 14 th Street	100-2931-211-001	34,889	27,000 SEV 27,000 TAX
14-005	Dave Harris 221 South 13 th Street	320-2930-412-008	149,349	145,000 SEV 145,000 TAX
14-006	Dave Harris 1511 3 rd Avenue South	320-2930-451-001	16,778	10,000 SEV 10,000 TAX
14-007	Jane Larson 221 South 11 th Street	010-2930-433-008	22,867	No Change
14-008	Rosalie Knudsen 420 South 12 th Street	320-2930-454-017	35,696	20,000 SEV 20,000 TAX
14-009	Rob Skogman 1109 2 nd Avenue South	010-2930-476-011	67,935	45,000 SEV 45,000 TAX

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14-010	Ken Lacosse 3126 7 th Avenue South	025-2836-100-019	89,375	No Change
14-011	Ken Lacosse 831 Washington Avenue	270-2919-382-008	29,353	No Change
14-012	Sue Hurley 2727 North Lincoln Road	420-2813-200-008	309,392	290,000 SEV 290,000 TAX
14-013	Christian Eis 820 South 19 th Street	090-2931-136-006	37,713	20,000
14-014	Lynn Hanisko 2510 14 th Avenue South	420-2836-400-007	3,200	1,250
14-015	Joseph Michael Shaw II 1205 1 st Avenue South	320-2930-412-005	10,249	No Change
14-016	Joseph Michael Shaw II 214 South 12th Street	320-2930-412-007	15,382	2,500 SEV 2,500 TAX
14-017	No Appointment			
14-018	No Appointment			
14-019	Lila Hendon 2326 Ludington Street	120-2825-427-009	32,728	No Change
14-020	Harold Johnson 629 South 14 th Street	100-2931-208-001	42,451	No Show
14-021	Gary Micheau 2301 North Lincoln Road	420-2813-200-004	791,629	600,000 SEV 600,000 TAX
14-022	Frances Balcerak 1427 North 16 th Street	370-2919-178-009	31,397	No Change

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14-023	No Appointment			
14-024	No Appointment			
14-025	David Wescott 1023 6 th Avenue South	100-2931-231-001	33,511	No Show
14-026	Ray Olson 2102 10 th Avenue South	420-2931-100-068	48,986	42,500 SEV 42,500 TAX
14-027	John Mellinger 1701 5 th Avenue South	340-2930-393-003	41,107	No Change
14-028	No Appointment			
14-029	No Appointment			
14-030	No Appointment			
14-031	No Appointment			
14-032	No Appointment			
14-033	Wendy Balenger 319 South 12 th Street	010-2930-476-006	42,190	No Change
14-034	Judy Nelson 2553 Lake Shore Drive	210-3606-183-001	51,623	No Change
14-035	Cancel			
14-036	Laura Lynaugh 1421 9 th Avenue South	100-2931-252-001	55,235	47,500 SEV 47,500 TAX

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Wednesday Session

1:00 p.m.

March 12, 2014

Present: Mayor Tall, 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 2014 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
14-037	George & Patricia Leach 103 1 st Avenue South	010-2929-335-027	43,367	39,000 SEV 39,000 TAX
14-038	Wayne Corcoran 302 South 19 th Street	350-2930-340-001	32,666	No Change
14-039	James Cooke Retirement Plan 900 North 13 th Street	420-2824-100-002	9,085	No Change
14-040	Jodanna Royer 1616 16 th Avenue South	180-2931-378-023	50,063	No Change
14-041	Brad & Jessica Jackson 3016 5 th Avenue South	400-2825-376-016	73,304	62,000 SEV 62,000 TAX
14-042	Dagenais Real Estate, Inc. 1422 North Lincoln Road	370-2919-153-002	19,125	No Change
14-043	Dagenais Real Estate, Inc. 1700 South Lincoln Road	420-2836-400-024	4,900	No Change
14-044	Dagenais Real Estate, Inc. 2500 18 th Avenue South	420-2836-400-021	2,250	No Change
14-045	Dagenais Real Estate, Inc. 2420 18 th Avenue South	420-2836-400-022	4,500	No Change

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14-046	Dagenais Real Estate, Inc. 2400 18 th Avenue South	420-2836-400-023	2,250	No Change
14-047	Penny Viau 1404 South 13 th Street	060-2931-406-002	49,252	45,000 SEV 45,000 TAX
14-048	Thomas & Mary Rymkos 226 North 15 th Street	320-2930-257-001	17,783	No Change
14-049	Thomas & Mary Rymkos 304 South 11 th Street	010-2930-476-013	31,976	No Change
14-050	Thomas & Mary Rymkos 306 North 18 th Street	360-2930-179-009	16,815	No Change
14-051	Thomas & Mary Rymkos 2008 2 nd Avenue North	190-2930-153-018	33,041	27,500 SEV 27,500 TAX
14-052	Thomas & Mary Rymkos 901 2 nd Avenue South	010-2930-478-010	37,387	32,500 SEV 32,500 TAX
14-053	Thomas & Mary Rymkos 212 South 11 th Street	010-2930-432-010	16,405	No Change
14-054	Thomas & Mary Rymkos 524 South 16 th Street	340-2930-389-014	25,676	No Change
14-055	Thomas & Mary Rymkos 412 South 10 th Street	010-2930-480-012	22,950	No Change
14-056	Thomas & Mary Rymkos 504-506 South 15 th Street	320-2930-455-002	33,090	No Change
14-057	Tricia Bernier 1108 2 nd Avenue South	010-2930-432-008	41,848	22,000 SEV 22,000 TAX

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14-058	Upper Peninsula State Bank 216 North 14 th Street	320-2930-258-004	27,976	20,000 SEV 20,000 TAX
14-059	Linda Van Beek 841 North Lincoln Road	225-2919-300-841	37,855	No Change
14-060	Paul Neumeier 1307 Ludington Street	320-2930-407-005	54,075	47,500 SEV 47,500 TAX Neumeier Abstained
14-061	Paul Neumeier 205 South 7 th Street	010-2929-311-001	58,329	40,000 SEV 40,000 TAX Neumeier Abstained

The time being 4:00 p.m., the Board recessed until March 12, 2014, at 6:00 p.m.

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Wednesday Session

6:00 p.m.

March 12, 2014

Present: Mayor Tall, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder (left at 11:30 a.m.), 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 2014 ASSESSMENT	BOARD OF REVIEW ASSESSMENT
14-062	Bonnie Cowell 1108 7 th Avenue South	100-2931-230-010	38,626	No Change Tall Abstained
14-063	Joseph Kaplan 2315 Lake Shore Drive	210-3606-183-018	54,622 46,980 Protesting Taxable Value	No Change SEV 43,396 TAX
14-064	Teresa Anderson 1115 North 18 th Street	270-2919-326-014	50,338	48,000 SEV 48,000 TAX

2014 POVERTY EXEMPTION REQUESTS

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

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-090-2931-186-004 Theresa Adams, at 100 percent.

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-130-2930-126-010 Chire L. Larson, at 100 percent.

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-130-2930-127-009 Maria Christianson, at 100 percent.

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LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, approve to table a hardship exemption request from 051-130-2930-30-010 James Kern, until July BOR pending further information.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-260-2919-339-011 Marvel Goodman, at 100 percent.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, approve to table a hardship exemption request from 051-370-2919-151-003 Christine Launderville, until December BOR pending further income information.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-370-2919-180-010 Frank Sacco, at 100 percent.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-420-2931-101-010 Harold Lachapelle, at 100 percent.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-320-2930-456-013 Cheryl Corbiere, at 100 percent.

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to deny a hardship exemption request from 051-420-2836-200-088 Carrie Brabyn, due to inaccurate/incorrect information.

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to deny a hardship exemption request from 051-420-2836-200-089 Hillary Miller & Kevin Brabyn, due to inaccurate/incorrect information.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, approve a hardship exemption request from 051-370-2919-177-015 Clara Viau, at 100 percent.

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Friday Session

10:00 a.m.

March 14, 2014

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

Absent:

The Board finalized 2014 remaining assessments and there being no further business or public comment to come before the 2014 Board of Equalization and Review the Board adjourned at 12:05 p.m. until the call of the Chair.

Respectfully submitted,

Robert S. Richards, CMC,
Clerk of the Board