

**MINUTES OF THE 2016 SESSION OF THE  
BOARD OF EQUALIZATION AND REVIEW  
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:06 a.m.

March 8, 2016

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 2016, and/or any other items brought before the board.

**Present:** Board Members, Mayor Marc D. Tall, 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:** Dennis J. Pearson

Clerk Richards opened the meeting and called for nominations for the reorganization of the Board of Review.

Nominations were called for Chairperson of the 2016 Board of Review. Board Member LaMarch called for Board Member Pearson to serve as the 2016 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 2016 Board of Review. Ayes were unanimous for Board Member Pearson to serve as Chairperson for the 2016 Board of Review.

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

In the absence of the Chair, Vice Chair Schroeder took over the meeting.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the December 18, 2014, Board of Review Minutes as submitted.

It was the consensus of the Board Members present to approve the agenda as submitted.

It was the consensus of the Board to use approved Established Procedures for the 2016 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:

2016 Board of Equalization and Review - continued

- 2016 Assessment Roll & Changes made by Assessor;
- Sales Studies and work sheets;
- Bulletins from the State Tax Commission & Documents prepared by the Assessor;
- Discussed a possible work study session if needed.

**Disabled Veterans Exemptions**

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve Disabled Veteran Exemptions VE01-23

Appeal No.	Parcel No.	Name Applicant Name Owner	Filed Affidavit	Attached Proof	100% Disabled	Spc. Adapted	Unemployable	PRE Percentage	2016 SEV	2016 Taxable	2016 Taxable Revised	Difference	Reason
VE01	010-2929-360-015	PERLICH FRANCIS SAME	X	X	X			100	77,179	55,542	0	(55,542)	Approved 3/8/16
VE02	030-2931-457-008	GOUIN CHRISTOPHER SAME	X	X			X	100	34,323	29,207	0	(29,207)	Approved 3/8/16
VE03	090-2931-193-001	VINETTE RUTH SAME	X	X	X			100	79,907	58,867	0	(58,867)	Approved 3/8/16
VE04	100-2931-204-012	CUMMINGS MILDRED CUMMINGS BOYD & MILDRED	X	X	X			100	30,613	22,158	0	(22,158)	Approved 3/8/16
VE05	100-2931-260-003	WILSON DAVID WILSON DAVID & RUTH	X	X	X			100	58,263	46,050	0	(46,050)	Approved 3/8/16
VE06	180-2931-379-012	OTERO ANTHONY & COLLEEN SAME	X	X	X			100	64,393	61,070	0	(61,070)	Approved 3/8/16
VE07	280-2825-430-011	DUBORD RICHARD SAME	X	X			X	100	60,956	57,249	0	(57,249)	Approved 3/8/16
VE08	300-3606-156-007	GRALL DENNIS GRALL DENNIS & SALLY	X	X	X			100	66,080	58,867	0	(58,867)	Approved 3/8/16

2016 Board of Equalization and Review - continued

VE09	320-2930-416-004	DAVENPORT CHRISTOPHER SAME	X	X	X		100	42,204	39,756	0	(39,756)	Approved 3/8/16
VE10	320-2930-456-012	KERN RONALD E KERN RONALD E & LOIS J	X	X		X	100	36,291	35,139	0	(35,139)	Approved 3/8/16
VE11	320-2930-457-015	DAGENAIS RICHARD L SAME	X	X		X	100	32,816	31,027	0	(31,027)	Approved 3/8/16
VE12	340-2930-383-007	WOODBURY WILLIAM WILLIAM & JEANNE	X	X		X	100	33,367	25,863	0	(25,863)	Approved 3/8/16
VE13	350-2930-336-007	DORAN JAMES A DORAN JAMES A & SUSAN C	X	X		X	100	34,463	29,782	0	(29,782)	Approved 3/8/16
VE14	370-2919-104-012	PAPINEAU BRENT N SAME	X	X	X		100	34,588	29,929	0	(29,929)	Approved 3/8/16
VE15	420-2825-300-017	HANSON MICHAEL J HANSON MICHAEL & KATHERINE	X	X	X		100	121,698	113,523	0	(113,523)	Approved 3/8/16
VE16	420-2836-100-039	DUNCAN JOHN C DUNCAN JOHN & CHRISTINE	X	X	X		100	71,865	67,101	0	(67,101)	Approved 3/8/16
VE17	420-2836-200-030	HOWARD DEGRAND HOWARD & JEANNE DEGRAND	X	X		X	100	86,561	86,325	0	(86,325)	Approved 3/8/16
VE18	420-2836-200-058	DECHRISTOPHER JOSEPH DECHRISTOPHER JOSEPH & LORETTA	X	X		X	100	39,136	26,803	0	(26,803)	Approved 3/8/16
VE19	420-2836-200-061	JOHNSON HAROLD JOHNSON HAROLD & NINA	X	X		X	100	55,188	52,009	0	(52,009)	Approved 3/8/16
VE20	420-2836-300-012	NELSON BRUCE SAME	X	X	X		100	41,132	35,941	0	(35,941)	Approved 3/8/16
VE21	420-2836-300-020	PICORD KEITH JR & HEIDI SAME	X	X	X		100	73,662	70,617	0	(70,617)	Approved 3/8/16
VE22	428-0000-800-014	BULLARD VICTORIA L SAME	X	X	X		100	2,824	2,782	0	(2,782)	Approved 3/8/16
VE23	100-2931-212-002	BOURDEAU JAMES SAME	X	X		X	100	32,803	31,750	0	(31,750)	Approved 3/8/16

2016 Board of Equalization and Review - continued

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve Disabled Veteran Exemptions VE24, 25, 28, and 29, and to table VE26-27 to the July Board of Review.

VE24	130-2930-102-004	KING DELORE M SAME	X	X		X	100	34,889	14,968	0	(14,968)	Approved 3/8/16
VE25	370-2919-158-004	VARNEY DALE VARNEY DALE & BETTY	X	X	X		100	46,553	45,165	0	(45,165)	Approved 3/8/16
VE26	090-2931-141-002	DREFS PAUL DREFS PAUL & DOROTHY	X	X	X		100	50,747	40,554	40554	-	Tabled to July 2016 - Proof if from 2014.
VE27	320-2930-258-006	DORAN SANDRA DORAN MICHAEL J & SANDRA	X	X	X		100	34,474	23,294	23294	-	Tabled to July 2016 - Michael received exemption and widow is eligible but proof from 2013.
VE28	010-2930-432-012	HORGAN WILLIAM HORGAN WILLIAM & JEAN	X	X		X	100	19,530	10,992	0	(10,992)	Approved 3/8/16
VE29	370-2919-178-004	OLIVER VIZINEAU PAMELA SAME	X	X	X		100	30,553	30,274	0	(30,274)	Approved 3/8/16

**Poverty Exemption**

Appeal No.	Parcel No.	Name Applicant Name Owner	2016 SEV	2016 Taxable	2016 Taxable Revised	Difference	Reason
PE01	320-2930-458-006	<u>COLE MICHAEL</u> SAME	41,211	40,901	40,901	-	Tall, LaMarch, Table to July more paperwork is required
PE02	130-2930-130-010	<u>KERN JAMES A</u> SAME	15,272	10,739	-	(10,739)	Tall, Neumeier, carried Approved
PE03	370-2919-151-003	<u>CHRISTINE LAUDERVILLE</u> SAME	18,317	16,032	-	(16,032)	Tall, LaMarch, carried Approved
PE04	370-2919-126-002	LEVINSKY BEN G SAME	13,541	9,048	9,048	-	Tall, Neumeier, carried to Table to July until all paperwork is received

2016 Board of Equalization and Review - continued

PE05	370-2919-187-001	<u>BOYE PAMELA J</u> SAME	30,570	30,227	30,227	-	Tall, LaMarch, carried to Table to July to check on income
PE06	420-2836-200-088	<u>CARRIE BRABYN</u> SAME	28,825	19,498	19,498	-	Tall, LaMarch, carried to table to December BOR to review current year income
PE07	130-2930-126-010	<u>CHIRE L LARSON</u> SAME	34,865	25,980	25,980	-	Tall, Neumeier, carried to Table to July until all paperwork is received
PE08	370-2919-180-010	<u>FRANK SACCO</u> SAME	36,299	34,996	-	(34,996)	Neumeier, LaMarch, carried Approved
PE09	420-2931-101-010	<u>HAROLD LACHAPELLE</u> SAME	38,148	38,148	-	(38,148)	Tall, LaMarch, carried Approved
PE10	420-2836-200-089	<u>KEVIN BRABYN &amp; HILLARY</u> SAME	21,577	16,716	-	(16,716)	Tall, Neumeier, carried Approved
PE11	260-2919-333-014	<u>PATRICIA E ABBA</u> SAME	17,429	17,377	-	(17,377)	Neumeier, Tall, carried Approved
PE12	090-2931-186-004	<u>THERESA ADAMS</u> SAME	43,961	40,007	-	(40,007)	Neumeier, Tall, carried Approved
PE13	200-3606-186-002	<u>ELLA HAMILTON</u> <u>HEBERT &amp; ELLA HAMILTON</u>	66,552	64,064	64,064	-	Tall, LaMarch, carried, Denied - Income exceeds the guidelines. (note: Hebert passed in 2010.)
PE14	412-2836-200-003	<u>BURNARD COLLEEN</u> SAME	37,697	35,889	35,889	-	Tall, LaMarch, carried, table to July BOR. Bring In SS Statements and Income Tax Filing or Proof of no File for 2015
PE15	370-2919-177-015	<u>VIAU CLARA</u> SAME	36,638	35,843	-	(35,843)	Tall, LaMarch, carried Approved
PE16	320-2930-257-014	<u>BEAUCHAMP KAREN</u> SAME	20,531	20,531	20,531	-	Tall, LaMarch, carried Tabled to July BOR, need additional paperwork

The time being 10:48 a.m., and having no further business to come before the Board, or public comment, the Board recessed until March 14, 2016, 9:00 a.m.

2016 Board of Equalization and Review - continued

Monday Session

9:00 a.m.

March 14, 2016

**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:

	<b>NAME</b>	<b>PARCEL NUMBER</b>	<b>PROPOSED 2016 ASSESSMENT</b>	<b>BOARD OF REVIEW ASSESSMENT</b>
16-001	KIV & MAHI Hospitality Inc. 2301 North Lincoln Road	420-2813-200-004	444,153	SEV 425,000 TAX 425,000
16-002	Bill Isetts 321 South 12 <sup>th</sup> Street	010-2930-476-007	61,594	No Change Nays, Schroeder, Peterson
16-003	Donna McMahon 411 South 11 <sup>th</sup> Street	010-2930-480-005	41,835	SEV 36,000 TAX 36,000
16-004	Alice Sabuco 2120 Ludington Street	120-2930-302-004	129,999	No Change Pearson Nay
16-005	Dennis Wellman 628 North 19 <sup>th</sup> Street	130-2930-126-003	24,254	SEV 18,000 TAX 18,000
16-006	Brian Heiting 521 Stephenson Avenue	130-2930-131-007	15,600	No Change
16-007	Brian Heiting 501 Stephenson Avenue	130-2930-131-008	160,731	No Change
16-008	Dave Harris 1713 7 <sup>th</sup> Avenue North	270-2919-382-007	24,348	No Change

2016 Board of Equalization and Review - continued

16-009	K Enterprises 2805 North Lincoln Road	420-2813-200-015	195,772	SEV 160,000 TAX 160,000
16-010	Chanin Groleau 304 South 18 <sup>th</sup> Street	350-2930-341-006	36,149	SEV 34,000 TAX 34,000
16-011	Michelle Therrian 1016 North 20 <sup>th</sup> Street	050-2919-304-002	62,147	SEV 42,500 TAX 42,500
16-012	Jonathan & Roxanne Borden 2519 8 <sup>th</sup> Avenue South	420-2836-200-063	48,421	SEV 37,000 TAX 37,000
16-013	Dave Westerberg 413 South 12 <sup>th</sup> Street	010-2930-479-005	45,357	SEV 40,000 TAX 40,000
16-014	Mike Decker 700 Ludington Street	010-2929-302-009	13,390	No Change
16-015	Greg Martenson 609 South 9 <sup>th</sup> Street	100-2931-229-002	54,561	SEV 45,000 TAX 45,000
16-016	Matthew & Shannon Scheuren 409 South 11 <sup>th</sup> Street	010-2930-480-004	39,264	No Change Pearson Nay
16-017	Cary & Linda Vedin 914 2 <sup>nd</sup> Avenue South	010-2930-434-011	38,803	No Change
16-018	Jereme & Melinda Jones 615 South 13 <sup>th</sup> Street	100-2931-204-003	43,143	SEV 30,000 TAX 30,000
16-019	John & Marcia Silta 920 Willow Creek Road	420-2836-100-053	33,987	SEV 16,000 TAX 16,000
16-020	Tilton Alan Investments 604 South 13 <sup>th</sup> Street	320-2930-461-005	43,247	SEV 32,000 TAX 32,000

Hearing no further business before the Board of Review and time being 4:00, the 2016 Board of Review recessed until Wednesday, March 16, 2016, at 1:00 p.m.

2016 Board of Equalization and Review - continued

Wednesday Session

1:02 p.m.

March 16, 2016

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

**Absent:** None

**Disabled Veterans**

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the following Veteran Exemptions.

VE30	090-2931-176-005	LAPORTE GUY LAPORTE GUY & DEBRA	X	X		X	100	67,936	64,056	-	(64,056)	Approved 3/16/16
VE31	010-2930-476-009	CUMMINGS STEPHEN SR SAME	X	X	X		100	22,848	18,329	-	(18,329)	Approved 3/16/16

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following corrections.

**Other Changes**

**Personal Property  
Amendments or Corrections**

Appeal No:	Parcel Number	Name	2016 SEV Taxable	Corrected SEV Taxable	Difference	Reason
0-01	430-0000-271-095	MTU America, Inc	3,880 3,880	0 0	-3,880 -3,880	Corrected Special Tools section which is exempt.
0-02	430-0000-373-100	Style Setters	2,400 2,400	0 0	-2,400 -2,400	Business closed July of 2015.
0-03	430-0000-398-000	Upper Peninsula Power Co	275,270 275,270	306,342 306,342	+31,072 +31,072	Late filed personal property statement.

2016 Board of Equalization and Review - continued

0-04	430-0000-394-200	Toyota Motor Credit Corp	4,535 4,535	0 0	-4,535 -4,535	Late filed personal property statement. Closed Acct.
0-05	430-0000-398-900	US Bank National Association	7,761 7,761	10,124 10,124	+2,363 +2,363	Corrected missed addition.
0-06	430-0000-345-000	Sawyer Stoll Timber Company	49 49	0 0	-49 -49	Business closed September of 2015.
0-08	430-0000-241-200	Huntington Technology Finance	28 28	0 0	-28 -28	All assets disposed and accounts closed in 2015
0-07	430-0000-136-000	Follett Higher Education	7,157 7,157	0 0	-7,157 -7,157	Properly filed 5076 Accepted.

**Assessor Corrections**

Appeal No:	Parcel Number	Name	2016 SEV Taxable	Corrected SEV Taxable	Difference	Reason
A-01	420-3501-300-008	John & Darlene Prokos	70,764 62,586	65,324 62,586	-5,440 0	Erroneous land information was entered causing the assessment to increase.
A-02	420-2931-400-020	Matthew Smith II RLT	84,974 44,492	64,974 44,492	-20,000 0	I changed the land neighborhood from 7 (LSD frontage) to 4 Lake frontage which caused a large increase in value. The lot however was very irregular and also needed a frontage adjustment.

2016 Board of Equalization and Review - continued

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

	<b>NAME</b>	<b>PARCEL NUMBER</b>	<b>PROPOSED 2016 ASSESSMENT</b>	<b>BOARD OF REVIEW ASSESSMENT</b>
16-021	Donald Anderson 1214 4 <sup>th</sup> Avenue South	320-2930-454-010	41,252	No Change
16-022	Dan & Margo Phalen 1719 21 <sup>st</sup> Avenue South	250-3606-126-010	15,000	LaMarch, Schroeder Tall Abstained No Change
16-023	Dan & Margo Phalen 1720 21 <sup>st</sup> Avenue South	250-3606-126-011	111,196	LaMarch, Neumier, Tall Abstained No Change
16-024	Ashley Axelson 329 South 14th Street	320-2930-415-007	22,922	No Change
16-025	Jeff Diebolt 919 2 <sup>nd</sup> Avenue South	010-2930-478-002	33,201	No Change
16-026	Jeff Diebolt 308 South 18 <sup>th</sup> Street	350-2930-341-007	26,362	No Change
16-027	Jeff Diebolt 1112 Stephenson Avenue	260-2919-328-005	24,486	No Change
16-028	Jeff Diebolt 1308 5 <sup>th</sup> Avenue South	320-2930-457-018	28,713	No Change
16-029	Jeff Diebolt 313 South 9 <sup>th</sup> Street	010-2929-351-005	29,111	No Change
16-030	Jeff Diebolt 1422 North 16 <sup>th</sup> Street	370-2919-179-003	28,175	No Change
16-031	Jeff Diebolt 1222 1 <sup>st</sup> Avenue North	320-2930-259-014	18,750	No Change

2016 Board of Equalization and Review - continued

16-032	Jeff Diebolt 314 North 11 <sup>th</sup> Street	010-2930-277-006	19,882	No Change
16-033	Michael Bruce 1309 1 <sup>st</sup> Avenue North	320-2930-403-005	15,497	SEV 13,000 TAX 13,000
16-034	Rick LaMarch 1315 South 30 <sup>th</sup> Street	420-2836-400-034	64,388	SEV 53,000 TAX 53,000
16-035	Judy Nelson 2553 Lake Shore Drive	210-3606-183-001	49,924	SEV 47,000 TAX 47,000
16-036	Thomas Kolinsky 2713 North Lincoln Road	420-2813-200-016	156,087	SEV 140,000 TAX 140,000
16-037	Tonilyn Gorsche & Christy DeGrand 1416 North 16 <sup>th</sup> Street	370-2919-179-004	38,749	SEV 35,000 TAX 35,000 Pearson, NAY

There being no further business or public comment to come before the 2016 Board of Equalization and Review the Board adjourned at 9:00 p.m. until the call of the Chair.

Respectfully submitted,

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Robert S. Richards, CMC,  
Clerk of the Board