

**MINUTES OF THE 2017 SESSION OF THE
BOARD OF EQUALIZATION AND REVIEW
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:00 a.m.

March 7, 2017

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 Assistant City Assessor for the year 2017, and/or any other items brought before the board.

Present: Board Members, Mayor Marc D. Tall, Dennis J. Pearson, William LaMarch, Jason Neumeier (Arrived at 9:03 a.m.), and Judy Schroeder, Assistant City Assessor Kevin Dubord, and City Clerk Robert S. Richards, Clerk of the Board.

Absent: None

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

Nominations were called for Chairperson of the 2017 Board of Equalization and Review. Board Member LaMarch called for Board Member Pearson to serve as the 2017 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 2017 Board of Equalization and Review. Ayes were unanimous for Board Member Pearson to serve as Chairperson for the 2017 Board of Equalization and Review.

Pearson moved, LaMarch seconded, to nominate Board Member Schroeder as the 2017 Vice Chairperson of the Board of Equalization and Review

Ayes: Pearson, LaMarch, Tall, Schroeder

Nays: None

MOTION CARRIED.

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the December 13, 2016, Board of Equalization and Review Minutes as submitted.

Tall 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 2017 Board of Equalization and Review.

2017 Board of Equalization and Review - continued

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.

Assistant City Assessor Kevin Dubord also reviewed with the Board Members, the following:

- 2017 Assessment Roll & Changes;
- Reviewed new construction;
- Sales Studies and work sheets;
- Discussed classes Board Members Tall and Schroeder attended;
- Bulletins from the State Tax Commission & Documents prepared by the Assistant City Assessor;
- Discussed a possible work study session if needed.

Disabled Veterans Exemptions

Tall moved, Neumeier seconded, to approve the following Disabled Veteran Exemptions VE01-11, VE13-27, VE 29-34, VE 36-37.

Ayes: Tall, Neumeier, Schroeder, Pearson

Nays: None

Abstain: LaMarch

MOTION CARRIED.

Pearson moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to deny Disabled Veteran Exemption Request VE12 from Delore M. King Jr. due to not meeting State Guidelines.

Pearson moved, Schroeder seconded, to deny Disabled Veteran Exemption Request VE28 from Bruce R. Nelson Sr. due to not meeting State Guidelines.

Ayes: Pearson, Schroeder, Neumeier, LaMarch

Nays: None

Abstain: Tall

MOTION CARRIED.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY** to approve the Disabled Veteran Exemption Request VE35 from Gerry C. Rivard.

1. Disabled Veteran Exemption Requests

Appeal No.	Parcel No.	Name Applicant Name Owner	Filed Affidavit	Attached Proof	Surviving Spouse	100% Disabled.	Spc. Adapted	Unemployable	PRE Percentage	2017 SEV	2017 Taxable	2017 Taxable Revised	Difference	Reason
VE01	010-2930-476-009	<u>Stephen J. Cummings</u> Same	X	X		X			100	22,045	18,493	-	(18,493)	Approved 3/7/17
VE02	010-2930-480-002	<u>William J. Rowley</u> Same	X	X		X			100	23,919	18,601	-	(18,601)	Approved 3/7/17
VE03	010-2930-482-005	<u>Bruce D. Nail</u> <u>Bruce D. & Mary A. Nail</u>	X	X		X			100	45,901	45,901	-	(45,901)	Approved 3/7/17
VE04	300-3606-156-007	<u>Dennis A. Grall</u> <u>Dennis A. & Sally Grall</u>	X	X		X			100	69,578	59,396	-	(59,396)	Approved 3/7/17
VE05	030-2931-457-008	<u>Christopher C. Gouin</u> Same	X	X		X		X	100	36,254	29,469	-	(29,469)	Approved 3/7/17
VE06	090-2931-141-002	<u>Paul Drefs</u> <u>Paul & Dorothy Drefs</u>	X	X		X			100	50,970	40,918	-	(40,918)	Approved 3/7/17
VE07	090-2931-193-001	<u>Ruth A. Vinette</u> Same	X	X	X				100	80,178	59,396	-	(59,396)	Approved 3/7/17

2017 Board of Equalization and Review - continued

VE08	100-2931-204-012	<u>Mildred Cummings Boyd & Mildred Cummings</u>	X	X	X		100	30,744	22,357	-	(22,357)	Approved 3/7/17
VE09	100-2931-212-002	<u>James A. Bourdeau Same</u>	X	X	X	X	100	33,348	32,035	-	(32,035)	Approved 3/7/17
VE10	100-2931-260-003	<u>David G. Wilson David G. & Ruth Wilson</u>	X	X	X		100	58,534	46,464	-	(46,464)	Approved 3/7/17
VE11	100-2931-261-002	<u>Paul W. Grimes Paul W. & Adele J. Grimes</u>	X	X	X		100	40,092	30,972	-	(30,972)	Approved 3/7/17
VE12	130-2930-102-004	<u>Delore M. King Jr. Same</u>	X	X	X	X	100	34,904	15,102	15,102	-	DENIED - Does not meet State Guidelines
VE13	140-2931-403-014	<u>William B. Johnson William B. & Amy S. Johnson</u>	X	X	X		100	86,991	72,648	-	(72,648)	Approved 3/7/17
VE14	180-2931-379-012	<u>Anthony Otero Anthony & Colleen Otero</u>	X	X	X		100	67,730	61,619	-	(61,619)	Approved 3/7/17
VE15	280-2825-430-011	<u>Richard J. Dubord Same</u>	X	X	X	X	100	64,668	57,764	-	(57,764)	Approved 3/7/17
VE16	320-2930-252-004	<u>William A. LaMarch William A. & Janet LaMarch</u>	X	X	X		100	33,207	32,393	-	(32,393)	Approved 3/7/17
VE17	320-2930-258-006	<u>Sandra J. Doran Same</u>	X	X	X		100	33,779	23,503	-	(23,503)	Approved 3/7/17
VE18	320-2930-457-015	<u>Richard L. Dagenais Same</u>	X	X	X	X	100	31,581	31,306	-	(31,306)	Approved 3/7/17
VE19	330-3606-127-001	<u>Susan A. Rice-Morey Same</u>	X	X	X		100	104,067	93,834	-	(93,834)	Approved 3/7/17
VE20	340-2930-381-001	<u>William F. Worth Jr. William F. Jr. & Linda S. Worth</u>	X	X	X		100	41,673	41,673	-	(41,673)	Approved 3/7/17

2017 Board of Equalization and Review - continued

VE21	350-2930-336-007	<u>James A. Doran</u> <u>James A. & Susan C. Doran</u>	X	X	X	X	100	33,241	30,050	-	(30,050)	Approved 3/7/17
VE22	370-2919-104-012	<u>Brent N. Papineau</u> <u>Same</u>	X	X	X		100	34,430	30,198	-	(30,198)	Approved 3/7/17
VE23	370-2919-158-004	<u>Dale D. Varney</u> <u>Dale D. & Betty J. Varney</u>	X	X	X		100	46,326	45,571	-	(45,571)	Approved 3/7/17
VE24	420-2825-300-017	<u>Michael J. Hanson</u> <u>Michael J. & Katherine J. Hanson</u>	X	X	X		100	129,482	114,544	-	(114,544)	Approved 3/7/17
VE25	420-2836-100-039	<u>John C. Duncan</u> <u>John C. & Christine Duncan</u>	X	X	X		100	72,216	67,704	-	(67,704)	Approved 3/7/17
VE26	420-2836-200-058	<u>Joseph DeChristopher</u> <u>Joseph & Loretta DeChristopher</u>	X	X	X	X	100	38,975	27,044	-	(27,044)	Approved 3/7/17
VE27	420-2836-200-061	<u>Harold W. Johnson</u> <u>Harold W. & Nina Johnson</u>	X	X	X		100	58,423	52,477	-	(52,477)	Approved 3/7/17
VE28	420-2836-300-012	<u>Bruce R. Nelson Sr.</u> <u>Same</u>	X	X	X		100	41,063	36,264	36,264	-	DENIED - Does not meet State Guidelines
VE29	424-0000-700-166	<u>Beverly Bunno</u> <u>Same</u>	X	X	X		100	1,460	1,460	-	(1,460)	Approved 3/7/17
VE30	420-2836-200-030	<u>Howard F. DeGrand</u> <u>Howard F. & Jeanne DeGrand</u>	X	X	X	X	100	86,403	86,403	-	(86,403)	Approved 3/7/17
VE31	340-2930-383-007	<u>William P. Woodbury</u> <u>William P. & Jeanne K. Woodbury</u>	X	X	X	X	100	32,353	26,095	-	(26,095)	Approved 3/7/17
VE32	290-2825-452-021	<u>George H. Martinson</u> <u>George H. & Linda Martinson</u>	X	X	X	X	100	80,620	71,880	-	(71,880)	Approved 3/7/17
VE33	370-2919-181-012	<u>Gerald F. Searle</u> <u>Gerald F. & Susan Searle</u>	X	X	X		100	36,487	34,712	-	(34,712)	Approved 3/7/17

2017 Board of Equalization and Review - continued

VE34	370-2919-178-004	<u>Pamela D. Oliver</u> Same	X	X	X		100	30,391	30,391	-	(30,391)	Approved 3/7/17
VE35	330-3606-127-009	<u>Gerry C. Rivard</u> <u>Gerry C. & Susan</u> <u>Rivard</u>	X	X	X	X	100	83,782	74,509	-	(74,509)	Approved 3/21/17
VE36	428-0000-800-014	<u>Victoria L. Bullard</u> Same	X	X	X		100	2,824	2,807		(2,807)	Approved 3/7/17
VE37	380-3606-101-004	<u>Daniel L. Mosier</u> <u>Daniel L. & Sue Mosier</u>	X	X	X	X	100	60,100	51,584		(51,584)	Approved 3/7/17
		subtotal						1,858,739	1,617,537	51,366	(1,566,171)	

2. Poverty Exemption

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to deny Poverty Exemption request from Christine B. Truitt, parcel No. 010-2930-281-003 due to exceeding guidelines.

Neumeier moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Theresa Adams, parcel No. 090-2931-186-004.

Pearson moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from James Kern, parcel No. 130-2930-130-010.

Neumeier moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Patricia Abba, parcel No. 260-2919-333-014.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to table until the July Board of Equalization and Review Meeting, Poverty Exemption request from Karen Beauchamp, parcel No. 320-2930-257-014, or if income verification was brought in during the March 2017 Board of Equalization and Review.

2017 Board of Equalization and Review - continued

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Ben G. Levinski, parcel No. 370-2919-126-002.

Tall moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to table a Poverty Exemption request from Christine Launderville, parcel No. 370-2919-151-003, until all forms were signed by the applicant.

Tall moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to recess until Monday March 13, 2017, at 9:00 a.m.

2017 Board of Equalization and Review - continued

Monday Morning Session

9:00 a.m.

March 13, 2017

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

Absent: None

The Board heard the following protests and set new assessments:

	NAME	PARCEL NUMBER	PROPOSED 2017 ASSESSMENT	BOARD OF EQUALIZATION AND REVIEW ASSESSMENT
17-001	Deerfield Enterprises 1008 Ludington Street	010-2930-427-008	107,085	No Change
17-002	John G & Paulsen Kristine Franzen 2547 Lake Shore Drive	210-3606-183-003	87,786	75,000 SEV 75,000 TAX
17-003	Marvin & Cindy Anderson 1815 3 rd Avenue North	360-2930-178-004	112,226	97,000 SEV 97,000 TAX
17-004	Elizabeth H. Keller 314 South 3 rd Street	010-2929-338-007	41,524	38,521 SEV
17-005	Branden Larche 510 South 32 nd Street	420-2825-300-022	127,241	122,500 SEV 122,500 TAX
17-006	Bosk Properties 2209 North 19 th Street	420-2918-300-018	15,343	No Change
17-007	Gordon & Tonya Todd 2301 9 th Avenue North	420-2824-400-004	140,818	100,000 SEV 100,000 TAX
17-008	Edward & Bonnie Popour 521 South 31 st Street	400-2825-376-017	61,177	57,500 SEV 57,500 TAX

2017 Board of Equalization and Review - continued

17-009	David J. Guenette Sr. 1013 3 rd Avenue North	010-2930-277-002	19,815	No Change
17-010	Harold Johnson 810 South 16 th Street	090-2931-139-007	49,026	No Change
17-011	Craig Tayler 227 North 11 th Street	010-2930-279-010	21,745	No Change

Poverty Exemption

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Harold L. Chapelle, parcel No. 420-2931-101-010.

Neumeier moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Colleen Burnard, parcel No. 412-2836-200-003.

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to deny Poverty Exemption request from Cynthia Frazer-Langdon, parcel No. 100-2931-213-004 due to exceeding guidelines.

Schroeder moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Clara Viau, parcel No. 370-2919-177-015.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Cheryl Corbiere, parcel No. 320-2930-456-013.

Schroeder moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Pamela Boye, parcel No. 370-2919-187-001.

2017 Board of Equalization and Review - continued

Pearson moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Patrick J. LaMarche, parcel No. 010-2930-280-014.

Other Recommended Changes

Personal Property Amendments or Corrections

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to change property owned by David Guenette, 1013 3rd Avenue North, SEV from 20,322 to 19,815.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to change property owned by HYG Financial Inc. 430-0000-282-100 SEV from -0- to 83,976 due to a clerical error.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to change property owned by Engineered Machined Products 480-2812-400-007 SEV from -0- to 26,612, and property owned by Engineered Machined Products 480-2813-100-007 SEV from -0- to 300,680 due to a clerical error.

Hearing no further business before the Board of Equalization and Review and time being 4:00 p.m., the 2017 Board of Equalization and Review recessed until Wednesday, March 15, 2017, at 1:00 p.m.

2017 Board of Equalization and Review - continued

Wednesday Session

1:00 p.m.

March 15, 2017

Present: Mayor Tall, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder (2:20 p.m.), Assistant City Assessor Dubord, City Clerk Richards, Clerk of the Board.

Absent: None

The Board heard the following protests and set new assessments:

	NAME	PARCEL NUMBER	PROPOSED 2017 ASSESSMENT	BOARD OF EQUALIZATION AND REVIEW ASSESSMENT
17-012	Escanaba Delta Mall LLC 301 North Lincoln Road	120-2825-278-001	1,505,982	1,000,000 SEV 1,000,000 TAX
17-013	Dial Escanaba Outlots LP 2601 3 rd Avenue North	420-2825-200-019	187,223	No Change
17-014	Dial Escanaba Outlots LP North Lincoln Road	120-2825-278-004	65,400	No Change
17-015	Dial Escanaba Outlots LP 309 North Lincoln Road	120-2825-278-005	183,987	No Change
17-016	Dial Escanaba Outlots LP 2400 1 st Avenue North	120-2825-278-006	213,012	No Change – SEV 141,000 TAX
17-017	Northland Centers, Inc. 501 North Lincoln Road	420-2825-200-007	1,232,331	1,000,000 SEV 1,000,000 TAX
17-018	Elmers Restaurant Inc. 200 North Lincoln Road	120-2930-155-004	362,567	310,000 SEV 310,000 TAX
17-019	Paul Crowe 109 South 6 th St	010-2929-308-002	55,513	47,500 SEV 47,500 TAX

2017 Board of Equalization and Review - continued

17-020	Paulette Noble & Ricardo Escamilla-Kelly 307 South 15 th Street	320-2930-414-003	33,941	25,000 SEV 25,000 TAX
17-021	Dagenais Real Estate 421 North Lincoln Road	420-2825-200-028	73,921	68,600 SEV
17-022	Dagenais Real Estate 1422 North Lincoln Road	370-2919-153-002	25,704	No Change
17-023	Dagenais Real Estate 1517 North Lincoln Road	370-2919-105-011	46,200	36,960 SEV
17-024	Dagenais Real Estate 2710 3 rd Avenue North	420-2825-200-012	259,727	No Change
17-025	Dagenais Real Estate 2841 1 st Avenue North	420-2825-200-015	48,274	No Change
17-026	Upper Peninsula State Bank 323 North 16 th Street	360-2930-180-012	25,672	17,743 SEV 17,743 TAX
17-027	Upper Peninsula State Bank	420-2813-395-005	25,255	No Change
17-028	Upper Peninsula State Bank	450-0000-287-600	24,947	No Change
17-029	Upper Peninsula State Bank	440-2814-395-002	136,926	No Change
17-030	Upper Peninsula State Bank	430-0000-287-600	24,234	No Change
17-031	Dave Health 324 North 14 th Street	320-2930-254-005	25,580	22,750 SEV 22,750 TAX
17-032	Dave Health 630 South 14 th Street	100-2931-202-013	32,953	27,000 SEV 27,000 TAX

2017 Board of Equalization and Review - continued

17-033	Dave Health 301 North 10 th Street	010-2930-277-018	26,060	22,500 SEV 22,500 TAX
17-034	Dave Health 1604 North 20 th Street	370-2919-104-004	27,639	22,500 SEV 22,500 TAX
17-035	Dave Health 325 South 14 th Street	320-2930-415-006	31,736	26,500 SEV
17-036	Amy B. Hubert 1010 Washington Avenue	270-2919-331-005	44,416	41,000 SEV 41,000 TAX
17-037	Joseph Kaplan 2723 Lake Shore Drive	210-3606-304-002	20,447	No Change Ayes: Tall, Neumeier, LaMarch Nays: Schroeder, Pearson
17-038	Judy Nelson 2553 Lake Shore Drive	210-3606-183-001	45,875	No Change
17-039	Benjamin Zachery Parmet 2516 South 22 nd Street	020-3606-154-017	63,947	60,000 SEV 60,000 TAX
17-040	Mattheau Scheuren 1220 1 st Avenue North	320-2930-259-009	18,485	15,300 SEV 15,300 TAX
17-041	Jeff Diebolt 1112 Stephenson Avenue	260-2919-328-005	24,361	No Change

Time being 9:08 p.m., the 2017 Board of Equalization and Review recessed until Tuesday, March 21, 2017, at 10:30 a.m.

2017 Board of Equalization and Review - continued

Tuesday Special Session

10:32 a.m.

March 21, 2017

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

Absent: Judy Schroeder

Board Members made final adjustments to protests 17-012 through 17-017.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to correct a clerical error of taxable value from 051-120-2825-278-004 to a taxable value of \$9,564.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to correct a clerical error of taxable value from 051-120-2825-278-006 to a taxable value of \$141,000.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY** to amend the Disabled Veteran Exemption Request from Gerry C. Rivard, parcel No. 330-3606-127-009 to 100%.

After receiving further income verification, Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve a Poverty Exemption request from Christine Landerville parcel No. 370-2919-151-003 at 100 percent.

There being no further business or public comment to come before the 2017 Board of Equalization and Review, the Board adjourned at 11:35 p.m. until the call of the Chair.

Respectfully submitted,

Robert S. Richards, CMC,
Clerk of the Board