

**MINUTES OF THE 2018 SESSION OF THE
BOARD OF EQUALIZATION AND REVIEW
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:00 a.m.

March 6, 2018

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 2018, and/or any other items brought before the board.

Present: Board Members, Mayor Marc D. Tall, William LaMarch, Jason Neumeier, and Judy Schroeder, Assistant City Assessor Kevin Dubord, and Deputy Clerk Tammy Weissert, Clerk of the Board.

Absent: Dennis J. Pearson

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

Nominations were called for Chairperson of the 2018 Board of Equalization and Review. Board Member LaMarch called for Board Member Pearson to serve as the 2018 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 2018 Board of Equalization and Review. Ayes were unanimous for Board Member Pearson to serve as Chairperson for the 2018 Board of Equalization and Review.

LaMarch moved, Neumeier seconded, to nominate Board Member Schroeder as the 2018 Vice Chairperson of the Board of Equalization and Review

Ayes: LaMarch, Neumeier, Tall, Schroeder
Nays: None

MOTION CARRIED.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the December 12, 2017, Board of Equalization and Review Minutes as submitted.

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

It was the consensus of the Board to use approved Established Procedures for the 2018 Board of Equalization and 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.

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

- 2018 Assessment Roll & Changes;
- Reviewed new construction;
- Sales Studies and work sheets;
- Discussed a possible work study session if needed.

Disabled Veterans Exemptions

Tall moved, Schroeder seconded, to approve the following Disabled Veteran Exemption VE 01-41.

Ayes: Tall, Schroeder, Neumeier
Nays: None
Abstain: LaMarch

MOTION CARRIED.

Tall moved, Schroeder seconded, to table following Disable Veteran Exemption VE 42 to the July Board of Review.

Ayes: Tall, Schroeder, Neumeier
Nays: None
Abstain: LaMarch

MOTION CARRIED.

1. Disabled Veterans Exemption Request

Appeal No.	Parcel No.	<u>Name Applicant</u> <u>Name Owner</u>	Filed Affidavit	Attached Proof	Surviving Spouse	100% Disabled.	Spc. Adapted	Unemployable	PRE Percentage	2018 SEV	2018 Taxable	2018 Taxable Revised	Difference	Reason
VE01	030-2931-457-008	<u>Christopher C. Gouin</u> <u>Same</u>	X	X				X	100	36,300	30,087	-	(30,087)	Approved 3/6/18
VE02	060-2931-426-006	<u>John M. Villeneuve</u> <u>John M. & Carol J. Villeneuve</u>	X	X				X	100	47,200	47,200	-	(47,200)	Approved 3/6/18
VE03	090-2931-141-002	<u>Paul Drefs</u> <u>Paul & Dorothy Drefs</u>	X	X		X			100	51,100	41,777	-	(41,777)	Approved 3/6/18
VE04	090-2931-181-001	<u>Matthew M. Witte</u> <u>Matthew M. & Nicole M. Witte</u>	X	X		X			100	49,500	49,266	-	(49,266)	Approved 3/6/18
VE05	090-2931-183-003	<u>Robert G. Pearson</u> <u>Robert G. & Kathryn M. Pearson</u>	X	X				X	100	51,400	50,699	-	(50,699)	Approved 3/6/18
VE06	090-2931-193-001	<u>Ruth A. Vinette</u> <u>Same</u>	X	X	X				100	79,900	60,643	-	(60,643)	Approved 3/6/18
VE07	100-2931-204-012	<u>Mildred Cummings</u> <u>Boyd & Mildred Cummings</u>	X	X	X				100	30,600	22,826	-	(22,826)	Approved 3/6/18
VE08	100-2931-260-003	<u>David G. Wilson</u> <u>David G. & Ruth Wilson</u>	X	X		X			100	58,700	47,439	-	(47,439)	Approved 3/6/18
VE09	100-2931-261-002	<u>Paul W. Grimes</u> <u>Paul W. & Adele J. Grimes</u>	X	X		X			100	40,000	31,622	-	(31,622)	Approved 3/6/18

2018 Board of Equalization and Review - continued

VE10	100-2931-261-008	<u>Michael J. Segorski</u> Same	X	X		X	100	50,900	50,325	-	(50,325)	Approved 3/6/18
VE11	100-2931-280-003	<u>Ann Fix</u> Same	X	X	X		100	87,200	55,168	-	(55,168)	Approved 3/6/18
VE12	120-2930-307-016	<u>Richard F. LaChapelle</u> <u>Richard F. & Mary A.</u> <u>LaChapelle</u>	X	X		X	100	37,800	33,886	-	(33,886)	Approved 3/6/18
VE13	140-2931-403-014	<u>William B. Johnson</u> <u>William B. & Amy S.</u> <u>Johnson</u>	X	X	X		100	87,400	74,173	-	(74,173)	Approved 3/6/18
VE14	180-2931-379-012	<u>Anthony Otero</u> <u>Anthony & Colleen Otero</u>	X	X	X		100	67,900	62,912	-	(62,912)	Approved 3/6/18
VE15	190-2930-153-001	<u>James L. Pearson</u> <u>James L. & Shuhua Z.</u> <u>Pearson</u>	X	X		X	100	52,500	52,500	-	(52,500)	Approved 3/6/18
VE16	210-3606-302-011	<u>Ralph K. Johnson</u> <u>Ralph K. & Barbara K.</u> <u>Johnson</u>	X	X		X	100	47,100	44,617	-	(44,617)	Approved 3/6/18
VE17	260-2919-334-011	<u>Lynne E. Magnuson</u> <u>Ronald W. & Lynne E.</u> <u>Magnuson</u>	X	X	X		100	28,100	21,539	-	(21,539)	Approved 3/6/18
VE18	280-2825-430-011	<u>Richard J. Dubord</u> Same	X	X		X	100	65,000	58,977	-	(58,977)	Approved 3/6/18
VE19	290-2825-452-021	<u>George H. Martinson</u> Same	X	X		X	100	81,000	73,389	-	(73,389)	Approved 3/6/18
VE20	300-3606-156-007	<u>Dennis A. Grall</u> <u>Dennis A. & Sally Grall</u>	X	X	X		100	69,800	60,643	-	(60,643)	Approved 3/6/18
VE21	320-2930-252-004	<u>William A. LaMarch</u> <u>William A. & Janet</u> <u>LaMarch</u>	X	X	X		100	33,800	33,073	-	(33,073)	Approved 3/6/18
VE22	320-2930-457-015	<u>Richard L. Dagenais</u> Same	X	X		X	100	32,000	31,963	-	(31,963)	Approved 3/6/18
VE23	330-3606-127-001	<u>Susan A. Rice-Morey</u> Same	X	X	X		100	104,300	95,804	-	(95,804)	Approved 3/6/18

2018 Board of Equalization and Review - continued

VE24	340-2930-381-001	<u>William F. Worth Jr.</u> <u>William F. Jr. & Linda S. Worth</u>	X	X	X		100	42,300	42,300	-	(42,300)	Approved 3/6/18
VE25	340-2930-383-007	<u>Jeanne K. Woodbury</u> <u>William & Jeanne K. Woodbury</u>	X	X	X		100	32,600	26,642	-	(26,642)	Approved 3/6/18
VE26	350-2930-336-007	<u>James A. Doran</u> <u>James A. Susan C. Doran</u>	X	X		X	100	34,200	30,681	-	(30,681)	Approved 3/6/18
VE27	370-2919-129-006	<u>Theresa Akerley</u> <u>WM & Theresa Akerley</u>	X	X	X		100	21,300	11,872	-	(11,872)	Approved 3/6/18
VE28	370-2919-158-004	<u>Dale D. Varney</u> <u>Dale D. & Betty J. Varney</u>	X	X	X		100	48,000	46,527	-	(46,527)	Approved 3/6/18
VE29	420-2825-300-017	<u>Michael J. Hanson</u> <u>Michael J. & Katherine Hanson</u>	X	X	X		100	130,400	116,949	-	(116,949)	Approved 3/6/18
VE30	420-2836-100-039	<u>John C. Duncan</u> <u>John C. & Christine Duncan</u>	X	X	X		100	74,200	69,125	-	(69,125)	Approved 3/6/18
VE31	420-2836-200-030	<u>Howard F. DeGrand</u> <u>Howard F. & Jeanne DeGrand</u>	X	X		X	100	89,100	88,217	-	(88,217)	Approved 3/6/18
VE32	424-0000-700-166	<u>Beverly Bunno</u> <u>Same</u>	X	X	X		100	1,500	1,458	-	(1,458)	Approved 3/6/18
VE33	320-2930-258-006	<u>Sandra J. Doran</u> <u>Same</u>	X	X	X		100	34,500	23,996	-	(23,996)	Approved 3/6/18
VE34	010-2930-482-005	<u>Bruce D. Nail</u> <u>Bruce D. Mary A. Nail</u>	X	X	X		100	46,800	46,796	-	(46,796)	Approved 3/6/18
VE35	420-2836-200-058	<u>Joseph DeChristopher</u> <u>Joseph & Loretta DeChristopher</u>	X	X		X	100	40,100	27,611	-	(27,611)	Approved 3/6/18
VE36	330-3606-127-009	<u>Gerry Rivard</u> <u>Gerry & Susan Rivard</u>	X	X		X	100	84,300	76,073	-	(76,073)	Approved 3/6/18
VE37	420-2836-300-012	<u>Bruce R. Nelson Sr.</u> <u>Same</u>	X	X	X		100	42,300	37,025	-	(37,025)	Approved 3/6/18

2018 Board of Equalization and Review - continued

VE38	370-2919-104-012	<u>Brent N. Papineau</u> Same	X	X	X	100	35,500	30,832	-	(30,832)	Approved 3/6/18	
VE39	100-2931-212-013	<u>Chad Irving</u> Same	X	X		X	100	50,400	48,666	-	(48,666)	Approved 3/6/18
VE40	100-2931-208-008	<u>Jason VanTasseu</u> Same	X	X	X		100	50,200	49,338	-	(49,338)	Approved 3/6/18
VE41	100-2931-212-002	<u>James A. Bourdeau</u> Same	X	X		X	100	33,300	32,707	-	(32,707)	Approved 3/6/18
VE42	200-3606-185-004	<u>David P. Pechawer</u> <u>David & Raynelle</u> <u>Pechawer</u>	X	X	X		100	82,900	79,320	79,320	-	Need further info. Tabled to July 2018.
		subtotal						2,263,400	2,016,663	79,320	(1,937,343)	

2. Poverty Exemption

Neumeier moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to table until the July Board of Equalization and Review Meeting, Poverty Exemption request from Patrick J. LaMarche, parcel No. 010-2930-280-014, more paperwork is required.

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

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Dotty C. Wilcox, parcel No. 130-2930-102-001.

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

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

2018 Board of Equalization and Review - continued

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

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to table until the July Board of Equalization and Review Meeting, Poverty Exemption request from Tami L. Chouinard, parcel No. 100-2931-202-008, more paperwork is required.

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

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Christine Launderville, parcel No. 370-2919-151-003.

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

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve Poverty Exemption request from Donna K. Carlson, parcel No. 390-2919-383-010.

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to Table until the July Board of Equalization and Review Meeting, Poverty Exemption request from Michael J. McIntyre, parcel No. 270-2919-376-008, more paperwork is required.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to recess until Monday March 12, 2018, at 9:40 a.m.

2018 Board of Equalization and Review - continued

Monday Morning Session

9:00 a.m.

March 12, 2018

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 2018 ASSESSMENT	BOARD OF EQUALIZATION AND REVIEW ASSESSMENT
18-001	Dennis Bittner 113 South 10 th Street	010-2930-431-005	220,700	199,200 SEV 199,200 TAX
18-002	Sandra Harvey 758 Lake Shore Drive	170-3632-102-020	149,200	No Change
18-003	Dale & Kristin Eichhorn 211 South 14 th Street	320-2930-411-015	28,600	23,800 SEV 23,800 TAX
18-004	James Soderberg 506 South 32 nd Street	420-2825-300-027	171,600	157,600 SEV 157,600 TAX
18-005	Marilyn Christianson 1325 North Lincoln Road	370-2919-156-008	69,300	60,000 SEV 60,000 TAX
18-006	Frances Balcerak 1427 North 16 th Street	370-2919-178-009	33,500	30,500 SEV 30,500 TAX
18-007	Andrew Seymour 1823 23 rd Avenue South	200-3606-185-001	56,600	47,500 SEV 47,500 TAX
18-008	Michael & Wendy Gibson 1121 5 th Avenue South	320-2930-485-001	61,500	58,500 SEV 58,500 TAX

2018 Board of Equalization and Review - continued

18-009	Escanaba Delta Mall LLC 301 North Lincoln Road	420-2825-278-001	1,119,100 SEV 1,021,000 TAX	No Change
18-010	Northern Centers Inc. 501 North Lincoln Road	420-2825-200-007	980,900	No Change
18-011	Adam Guerts 1213 3 rd Avenue North	320-2930-255-002	22,000	19,300 SEV 19,300 TAX
18-012	Chris Ogren 309 South 5 th Street	010-2929-336-004	89,100	84,200 SEV 84,200 TAX Pearson Abstained
18-013	Joshua Blumensaadt 2514 Lake Shore Drive	200-3606-186-004	32,200	25,000 SEV 25,000 TAX

Poverty Exemption

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve Clara Viau poverty exemption at 100 percent

Disabled Veteran

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY** to approve a Veteran exemption for 420-2836-200-061 Harold Johnson at 100 percent.

Hearing no further business before the Board of Equalization and Review and time being 4:00 p.m., the 2018 Board of Equalization and Review recessed until Wednesday, March 14, 2018, at 2:00 p.m.

2018 Board of Equalization and Review - continued

Wednesday Session

2:00 p.m.

March 14, 2018

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 2018 ASSESSMENT	BOARD OF EQUALIZATION AND REVIEW ASSESSMENT
18-014	Katherine LeDuc 1500 4 th Avenue South	320-2930-451-009	48,000	No Change
18-015	Joseph & Betty LeDuc 324 North 21 st Street	190-2930-153-002	29,400	No Change
18-016	Mike Dutkavich 112 North Lincoln Road	430-0000-405-700	50,000	51,371 True Cash, Below 80,000 0.0 SEV 0.0 TAX
18-017	Whitney Pascoe 1522 South 17 th Avenue	180-2931-379-014	55,300	44,000 SEV 44,000 TAX
18-018	George & Lynda VanDreel 1425 South 30 th Street	420-2931-400-018	54,300	No Change
18-019	Kevin Whaley 2119 Ludington Street	430-0000-408-050	24,325	No Change
18-020	Kevin Whaley 2119 Ludington Street	120-2930-306-001	142,600	Schroeder & Pearson Nays No Change
18-021	Todd & Mary Hurley 2717 North Lincoln Road	420-2813-200-018	210,600	156,600 SEV 156,600 TAX
18-022	Rick LaMarche 813 South 28 th Street	412-2836-200-003	38,700	32,500 SEV 32,500 TAX

2018 Board of Equalization and Review - continued

18-023	Rick LaMARche 2611 7 th Place	412-2836-200-017	37,000	No Change
18-024	Tom & Mary Rymkos 524 South 16 th Street	340-2930-389-014	25,600	No Change
18-025	Tom & Mary Rymkos 901 2 nd Avenue South	010-2930-478-010	32,100	No Change
18-026	Tom & Mary Rymkos 200 North 10 th	010-2930-281-009	31,700	27,600 SEV 27,600 TAX
18-027	Tom & Mary Rymkos 304 South 11 th Street	010-2930-476-013	31,900	27,700 SEV 27,700 TAX
18-028	Tom & Mary Rymkos 212 South 11 th Street	010-2930-432-010	15,900	15,000 SEV 15,000 TAX
18-029	Tom & Mary Rymkos 2008 2 nd Avenue North	190-2930-153-018	29,800	25,100 SEV 25,100 TAX
18-030	Tom & Mary Rymkos 302 North 19 th Street	360-2930-178-012	19,500	18,000 SEV 18,000 TAX
18-031	Tom & Mary Rymkos 412 South 10 th Street	010-2930-480-012	22,800	18,200 SEV 18,200 TAX
18-032	Tom & Mary Rymkos 218 Stephenson Avenue	360-2930-184-005	15,600	Neumier, Tall Nays 10,000 SEV 10,000 TAX
18-033	Tom & Mary Rymkos 216 Stephenson Avenue	360-2930-184-006	15,300	Neumier, Tall Nays 10,000 SEV 10,000 TAX
18-034	Tom & Mary Rymkos 226 North 15 th Street	320-2930-257-001	18,000	No Change
18-035	Tom & Mary Rymkos 504 & 506 South 15 th Street	320-2930-455-002	32,900	No Change

2018 Board of Equalization and Review - continued

18-036	Tom & Mary Rymkos 306 North 18 th Street	360-2930-179-009	16,700	No Change
18-037	Tom & Mary Rymkos 411 South 10 th Street	010-2930-481-004	32,000	No Change
18-038	Tom & Mary Rymkos 1313 5 th Avenue South	320-2930-461-006	24,500	15,700 SEV 15,700 TAX
18-039	Jayme Boudreau/Tonya LaBonte 2517 1 st Avenue South	280-2825-430-003	94,900	92,600 SEV 92,600 TAX
18-040	Oracle Development Corp 1310 2 nd Ave South	320-2930-411-011	31,800	21,700 SEV 21,700 TAX
18-041	Judy Nelson 2553 Lake Shore Drive	210-3606-183-001	46,700	No Change
18-042	Jeff Diebolt 1112 Stephenson Avenue	260-2919-328-005	25,200	22,500 SEV 22,500 TAX
18-043	Jeff Diebolt 1222 1 st Avenue North	327-2930-259-014	20,400	19,000 SEV 19,000 TAX

Veteran Exemptions

Neumeier moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve the following Veteran exemption 010-2930-279-001 Kelly T. Wellman at 100 percent:

Time being 9:00 p.m., the 2018 Board of Equalization and Review recessed until Tuesday, March 20, 2018, at 10:00 a.m.

2018 Board of Equalization and Review - continued

Tuesday Special Session

10:32 a.m.

March 20, 2018

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 reviewed and made remaining changes to the 2018 petitioners.

Tall moved, Neumeier seconded, to approve the following Other Recommended Changes, Personal Property Amendments or Corrections:

Appeal No:	Parcel Number	Name	2018 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-1	430-0000-286-000	Northern Heating Supply Company	54,625	0	-54,625	Assessed on another parcel number
O-2	430-0000-397-750	UP Powder Coatings	325	0	-325	Business Closed
O-3	430-0000-056-000	Brandt Construction Company	4,725	0	-4,725	Business Closed
O-8	430-0000-147-000	Lake Shore Eye Clinic	21,075	0	-21,075	Business Closed

2018 Board of Equalization and Review - continued

O-9	430-0000-244-250	Marlin Leasing	16 ,225 16,225	0 0	- 16,225 -16,225	Business Closed
-----	------------------	----------------	----------------------	--------	------------------------	--------------------

Tall moved, Schroeder seconded to approve the following Clerical Errors:

Appeal No:	Parcel Number	Name	2018 SEV 2018 Taxable	Revised SEV Taxable	Difference	Reason
O-4	360-2930-186-002	Family Life Center	7,700 7,700	0 0	- 7,700 -7,700	Exempt Property
O-5	360-2930-187-002	Family Life Center	18,603 18,603	0 0	- 18,603 -18,603	Exempt Property
O-6	350-2930-327-010	Babaloons, Inc.	22,400 16,583	0 0	- 22,400 -16,583	Parcel number is combined with 051-350-2930-327-009 for 2018
O-10	350-2930-327-008	Babaloons, Inc.	9,300 9,300	0 0	- 9,300 -9,300	Parcel number is combined with 051-350-2930-327-009 for 2018
O-7	350-2930-327-009	Babaloons, Inc.	34,500 34,500	66,200 61,793	+31,700 +26,588	Parcel number 051-350-2930-327-008 & 051-350-2930-327-010 are combined with for 2018. Difference + CPI

Tall moved, Neumeier seconded, **CARRIED UNANIMIOUSLY**, to approve the following Expired OPRA's:

Remove from Assessment Roll - Expired OPRA

2018 tax year

Appeal No:	Parcel Number	Name	2018 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-11	490-2930-426-010	Pioneer TV & Appliance	0	0	0	Expired OPRA
			22,380	0	-22,380	12/30/2017
	492-2930-426-010	Pioneer TV & Appliance	0	0	0	Expired OPRA
			58,197	0	-58,197	12/30/2017
010-2930-426-010	Pioneer TV & Appliance		20,	101	+80,5	New Value from
			500	,077	77	expired OPRA
			20,500	101,077	+80,577	12/30/2017
O-12	490-2930-427-005	Ray Krusic	0	0	0	Expired OPRA
			45,460	0	-45,460	12/30/2017
	492-2930-427-005	Ray Krusic	0	0	0	Expired OPRA
			98,710	0	-98,710	12/30/2017
010-2930-427-005	Ray Krusic		16,	160	+144,	New Value from
			200	,370	170	expired OPRA
			16,200	160,370	+144,170	12/30/2017
O-13	490-2930-408-001	Spaulding Real Estate LLC	0	0	0	Expired OPRA
			30,655	0	-30,655	12/30/2017

2018 Board of Equalization and Review - continued

492-2930-427-005	Spaulding Real Estate LLC	0	0	0	Expired OPRA
		46,500	0	-46,500	12/30/2017
		7,6	84,	+77,1	New Value from
010-2930-427-005	Spaulding Real Estate LLC	00	755	55	expired OPRA
		7,600	84,755	+77,155	12/30/2017

There being no further business or public comment to come before the 2018 Board of Equalization and Review, the Board adjourned at 11:13 a.m. until the call of the Chair.

Respectfully submitted,

Robert S. Richards, CMC,
Clerk of the Board