

Board of Equalization and Review

Special Meeting

July 16, 2013

Pursuant to notices posted and published in the Escanaba Daily Press, a special meeting of the Board of Equalization and Review of the City of Escanaba convened in Room 102 of City Hall, 410 Ludington Street, at 2:03 p.m.

Present: Board Members Chairman Dennis Pearson, Jason Neumeier, William LaMarch
 Absent: Mayor Leo J. Evans, Judith Schroeder.

Also Present: City Assessor Daina Norden, and City Clerk Robert S. Richards

LaMarch moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to approve the March 2013 Board of Review Minutes.

Assessor Norden stated no new Hardships were submitted, and asked to discuss the December Board of Review.

Consensus to approve the Agenda as amended.

UNFINISHED BUSINESS

Hardship Application – OLD BUSINESS (Tabled from the March Board of Review)

The Board of Review has been granted authority to grant poverty exemptions under MCL 211.53. The Board heard and acted on the following tabled March 2013 Board of Review Hardship Exemptions:

App't Time	Parcel No.	Name	2013 SEV 2013 Taxable	Percentage Granted	Final SEV Final Taxable	Reason
2:30 p	051-320-2930-456-013	Corbiere Cheryl	26,809 26,189	100%	26,809 0	LaMarch, Neumeier seconded
2:45 p	051-420-2836-200-088	Brabyn Carrie	27,014 18,833	100%	27,014 0	Pearson, Neumeier seconded
	051-100-2931-226-001	Kobasic Connie J	47,038 45,757	50%	47,038 22,878	LaMarch, Neumeier seconded
	051-260-2919-328-001	William F Sass	26,180 26,180	0%	26,180 26,180	Tabled until December Board of Review

NEW BUSINESS

2013 corrections for Real & Personal Property

Pearson moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following 2013 corrections for Real & Personal Property:

2013 Personal Property Corrections

Parcel No.	Name	2013 SEV 2013 TXB	Adj. SEV Adj. TXB	Difference	Reason
051-430-0000-390-175	Timepayment Corp	6,078	7,716	+1,628	Revised – Filed late
		6,078	7,716	+1,628	
051-430-0000-045-025	Bellin Memorial Hospital	26,698	0	-26,698	Revised – Filed late
		26,698	0	-26,698	
051-430-0000-402-500	Wheats Place	2,383	0	-2,383	Revised – Filed late
		2,383	0	-2,383	
051-430-0000-395-910	Universal Hospital Services	4,662	0	-4,662	Revised – Filed late
		4,662	0	-4,662	
051-430-0000-390-510	Toyota Motor Credit Corp	10,246	0	-10,246	Revised – Filed late
		10,246	0	-10,246	
051-430-0000-094-900	Dell Equipment Funding	695	912	+217	Amended File
		695	912	+217	
051-430-0000-206-600	Just For Her	5,164	0	-5,164	NO FILE - Closed
		5,164	0	-5,164	

2012 & Prior Principal Residence Exemptions

Neumeier moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Homestead Changes.

Principal Residence Exemption Changes for 2012 and Prior

Parcel No.	Name	Tax Years	Original	Requested	Approved? Refund due	Notes
051-210-3606-304-003	Christine Williams	2010, 2011	0%	100%	Yes Yes	
051-320-2930-415-003	Robin Lee Pilon	2012	0%	100%	Yes Yes	
051-010-2930-479-014	Betty Homernik	2012	0%	100%	Yes Yes	
051-420-2825-400-011	Donald Anderson <i>Unoccupied Adjacent Property</i>	2012	0%	100%	Yes Yes	
051-210-3606-304-002	Mark Scott Beauchamp	2010, 2011, 2012	0%	100%	Yes Yes	
051-420-2836-100-041	John & Christine Duncan <i>Unoccupied Adjacent Property</i>	2010, 2011, 2012	0%	100%	Yes Yes	
051-424-0000-700-122	Luri & Sandra Ruatti	2010, 2011, 2012	0%	100%	Yes Yes	
051-030-2931-452-001	John & Mary Jacques	2012	0%	100%	Yes Yes	
051-130-2930-102-017	Christopher Miller	2012	0%	100%	Yes Yes	
051-428-0000-800-035	Terry Sovey	2012	0%	100%	Yes Yes	
051-010-2929-356-006	Sheree A Annear	2012	0%	100%	Yes Yes	Two filings
051-270-2919-376-011	Sheree A Annear	2012	100%	0%	Yes NO	Two filings

Hardship Exemption(s) - None

Other corrections as needed

Pearson moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the following recapping of property.

Qualified Error 2013

Parcel No.	Name	2013 % Ren Zone	Revised % Ren Zone	Reason
051-430-0000-028-000	Roland Machinery Co.	0 %	100 %	Personal Property is in the Renaissance Zone and should have received an exemption from some taxes.

Parcel No.	Name	2013 SEV 2013 TX	Revised SEV Revised TX	Reason
051-420-2919-300-045	Delta County Treasurer	1,455 1,309	0 0	County Foreclosed on property and were reimbursed with insufficient funds resulting in a late foreclosure. Should be exempt from taxes.

Qualified Error 2012

Parcel No.	Name	2012 % Ren Zone	Revised % Ren Zone	Reason
051-430-0000-028-000	Roland Machinery Co.	0 %	100 %	Personal Property is in the Renaissance Zone and should have received an exemption from some taxes.

Assessor Updates

After discussion, it was the consensus to schedule the December 2013 Board of Review meeting for Friday, December 13, 2013, at 2:00 p.m., in order to allow the Assessor to make any necessary corrections after the December taxes were mailed out.

Hearing no further business or public comment, the Board adjourned at 4:00 p.m.

Respectfully submitted,

Robert S. Richards, CMC City Clerk