

# Board of Equalization and Review

## Special Meeting

July 21, 2015

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 2:02 p.m.

Present: Board Members Mayor Marc D. Tall, Chairman Dennis Pearson (arrived at 2:17 p.m.), Jason Neumeier, William LaMarch, Judith Schroeder.

Absent: None.

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

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the March 2015 Board of Review Minutes.

The Agenda stands as published.

**UNFINISHED BUSINESS** – None

**NEW BUSINESS**

### **Veteran Exemption**

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, that Veteran Exemption request from Mary Casey was tabled to December Board of Review due to a lack of information.

After discussion, Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the remaining Veteran Exemptions:

***Veteran  
Exemption***

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***For 2015***

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Appeal No.	Parcel No.	Name Applicant Name Owner	Filed Affidavit	Attached Proof	100% Disabled	Spc. Adapted	Unemployable	PRE Percentage		2015 SEV	2015 Taxable	2015 Taxable Revised	Difference	Reason
VE-01	120-2930-307-016	<u>Richard LaChapelle</u> Richard & Mary Lachapelle	X	2014			X	100	38,540	32,796	0	(32,796)	Approved	
VE-02	010-2929-360-015	<u>Francis Perlich</u> Francis Perlich J	X	2014			X	100	76,416	55,376	0	(55,376)	Approved	
VE-03	100-2931-232-012	<u>Michael Reno</u> Michael Reno	X	2015			X	100	50,554	50,554	0	(50,554)	Approved	
VE-04	110-2931-402-009	<u>Jerome P Wiles</u> Jerry & Karen Wiles	X	2014			X	100	27,264	25,958	0	(25,958)	Approved	
VE-05	090-2931-181-001	<u>Matthew Witte</u> Matthew & Nicole Witte	X	2014	X			100	50,028	47,680	0	(47,680)	Approved	
VE-06	420-2836-300-012	<u>Bruce Nelson</u> Bruce Nelson	X	2015	X			100	41,381	35,834	0	(35,834)	Approved	
VE-07	180-2931-379-012	<u>Anthony Otero</u> Anthony & Colleen Otero	X	2015	X			100	63,195	60,888	0	(60,888)	Approved	

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VE-08	370-2919-178-004	<u>Pamela D Vizeneau</u> Pamela D Oliver	X	2014	X			100	30,300	30,184	0	(30,184)	Tabled from March Approved
VE-09	340-2930-377-003	<u>Mary Casey</u> Mary Casey	X					100	28,167	27,248	27,248	-	Tabled from March no proof sent letter - Table to December
VE-10	100-2931-212-013	<u>Chad H. Irving</u> Chad & Kari Irving	X	2014			X	100	49,306	47,100	0	(47,100)	Approved
									subtotal	413,618			

**Poverty Exemptions**

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

Appeal No.	Parcel No.	<u>Name Applicant</u> Name Owner	2015 SEV	2015 Taxable	2015 Taxable Revised	Difference	Reason
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Neumeier moved, Tall seconded, , **CARRIED UNANIMOUSLY**, to approve a Poverty Exemption request from Patricia Abba.

PE-1	260-2919-333-014	<u>Patricia E Abba</u> Patricia Abba	17,637	17,326	0	(17,326)	Approved
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Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve a Poverty Exemption request from Mike McIntyre.

PE-2	270-2919-376-008	<u>Mike McIntyre</u> Michael McIntyre	26,614	26,284	0	(26,284)	Approved
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Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to table a Poverty Exemption request from David J Manninen until the December Board of Review so the Board could receive Mr. Manninen’s ex-wife, Beth Manninen income, who is also an owner of the property.

PE-3	180-2931-381-021	<u>David J Manninen</u> David & Beth Manninen	43,024	42,004	Tabled until December BOR - Need information on Beth's income.
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**2014 & Prior Principal Residence Corrections**

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the following 2014 & Prior Principal Residence Corrections.

Appeal No:	Parcel Number	Name Address	Years Requested	Previous Percentage	Adjusted Percentage	Difference	Notes
PRE-1	200-3606-186-006	Mary Lemire 2530 Lake Shore Drive Vac. Adjacent to home	2014	0%	100%	100%	purchased in 6/2014 Vac Adjacent to home
PRE-2	100-2931-207-007	Jared Triest 702 South 13th Street	2014	0%	100%	100%	
PRE-3	010-2929-335-019	Joseph Pascoe 248 Lake Shore Drive	2014	0%	100%	100%	
PRE-4	420-2931-100-008	Michael Lanaville 2103 8th Avenue South	2014	0%	100%	100%	
PRE-5	428-0000-800-125	Catherine M Gilbert	2012, 2013, 2014	0%	100%	100%	

		1401 N 23rd Street, Lot 125					
PRE-6	320-2930-454-001	Bari Evans 403 South 13th Street	2012, 2013, 2014	0%	50%	50%	Home shares lot with commercial business.
PRE-7	420-2825-300-018	Mohinderheet Kaur 3120 4th Ave South	2014	0%	100%	100%	

**Other corrections as needed:**

**2015 parcels remove from assessment roll**

Schroeder moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following changes.

Appeal No:	Parcel Number	Name	2015 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-1	424-0000-700-157	Vacant Lot *	759	0	-759	Mobile Home Park Property w/o assessable property
			759	0	-759	
					-	
O-2	430-0000-406-000	SBA Steel LLC	11,873	0	11,873	Changed to BLL for 2015
			11,873	0	-11,873	
					-	
O-3	430-0000-269-101	Mobile Mini Inc	37,800	0	37,800	Duplicate number
			37,800	0	-37,800	

O-4	430-0000-298-250	Ouwinga Steven	15,668	0	-	15,668	Appropriately filed - missed in processing
			15,668	0	-	-15,668	
O-5	430-0000-067-300	Verizon Wireless**	23,609	0	-	23,609	For 2014 Tax Year Moved locations
			23,609	0	-	-23,609	

\* Mobile Homes are not assessed if in a licensed mobile home park. This parcel does not have any assessable out buildings at this time per Kevin Dubord, Assistant Assessor.

\*\* For 2014 Tax Year

**2014, correction for personal property**

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the An dex 2014 parcel correction for personal property.

**2014 tax year**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-6	430-0000-016-175	An dex Industries Inc	279,258	0	-279,258	see explanation below
			279,258	0	-279,258	
O-7	430-0000-016-176	An dex Industries Inc	18,692	0	-18,692	see explanation below
			18,692	0	-18,692	

Explanation: Parcel numbers were created when two IFT's had expired. New parcel numbers were created to place the previous IFT roll numbers onto the advalorem roll. The property owner ignored the new property numbers and added the value to an existing personal property number. This caused a duplication of assessment. We are correcting 2014 tax year as a mutual mistake of fact as authorized by State Law .

**Personal property correction – Late file/amendment**

012-019.5 Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the following personal property correction.

**Amended / Late Filed PP form**

Appeal No:	Parcel Number	Name	2015 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-12	430-0000-217-000	Eastman Kodak Company	118 118	0 0	-118 -118	Filed - not processed
O-13	430-0000-414-010	Xerox Corporation	0 0	1,428 1,428	+1,428 +1,428	Statement filed with wrong unit
O-14	430-0000-414-020	Xerox Corporation	0 0	2,012 2,012	+2,012 +2,012	
O-15	430-0000-414-030	Xerox Corporation	0 0	6,838 6,838	+6,838 +6,838	Site does not meet the 80,000 TCV cap
O-16	430-0000-311-000	Peterson Surveying	13,419 13,419	40,686 40,686	+27,267 +27,267	Amended Late file Return
O-17	430-0000-124-200	Escanaba Veterinary Clinic	22,014 22,014	74,950 74,950	+52,936 +52,936	Amended Late file Return
O-18	430-0000-395-910	Universal Hospital Services Inc	0 0	8,320 8,320	+8,320 +8,320	Late filed - sent to Wells Twp.

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O-19	430-0000-256-250	Dialysis Centers of America	113,386 113,386	115,718 115,718	+2,332 +2,332	Corrected per taxpayer
O-19.5	430-0000-094-900	Dell Equipment Funding LP	0 0	1,573 1,573	+1,573 +1,573	Site does not meet the 80,000 TCV cap - filed w/ wrong unit

Late Filed PP Exemption form

Appeal No:	Parcel Number	Name	2015 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-20	430-0000-327-100	Creative Ends Salon Ranae Zellar & Raquel Billings	2,346 2,346	2,346 2,346	0 0	Late File PP Exemption Affidavit (4/15/15) - Denied Late

Neumeier moved, Tall seconded, **CARRIED UNANIMOUSLY**, to deny an exemption request from Creative Ends due to a late filing.

2015 clerical error

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the Menards 2015 clerical error.

Appeal No:	Parcel Number	Name	2015 SEV 2015 Taxable	Revised SEV Taxable	Difference	Reason
O-21	420-2825-100-006	Menards Inc #3256	1,995,903 1,757,312	3,883,174 3,883,174	+1,887,271 +2,125,862	Wrong valuations entered per 53b. MTT decision appealed.

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the following clerical errors for Appeals 022 & 023.

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Appeal No:	Parcel Number	Name	2015 SEV 2015 Taxable	Revised SEV Taxable	Difference	Reason
O-22	370-2919-106-019	Raymond Dishno	25,613 19,612	25,439 19,249	-480 -363	Part of assessed basement was actually a crawl space

Appeal No:	Parcel Number	Name	2015 SEV 2015 Taxable	Revised SEV Taxable	Difference	Reason
O-23	420-3501-300-008	John & Darlene Prokos	74,636 62,399	65,105 62,399	-9,531 no change	Part of assessed crawl space was actually a slab.

**Assessor Updates**

After discussion, it was the consensus to schedule the December 15, 2015 Board of Review meeting for 2:00 p.m.

Hearing no further business or public comment, the Board adjourned at 2:39 p.m.

Respectfully submitted,

Robert S. Richards, CMC  
City Clerk