

# Board of Equalization and Review

## Special Meeting

July 22, 2014

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 2:00 p.m.

Present: Board Members Mayor Marc D. Tall, Chairman Dennis Pearson, 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, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the March 2014 Board of Review Minutes.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the Agenda as submitted.

**UNFINISHED BUSINESS** -None

### **NEW BUSINESS**

#### **2014 corrections for Real & Personal Property**

No corrections needed.

#### **2013 & Prior Principal Residence Corrections**

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

#### **PRE REFUND REQUEST**

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Board of Equalization and Review – July 22, 2014

Appeal No:	Parcel Number	Name Address	Years Requested	Previous Percentage	Adjusted Percentage	Difference	Notes
PRE-1	130-2930-127-009	Maria Christianson 602 North 18th Street	2013	0%	100%	100%	
PRE-2	090-2931-182-004	Abigail Eis 1707 9th Avenue South	2013	0%	100%	100%	
PRE-3	010-2929-338-001	Lynn Sherwin 323 Ogden Avenue	2013	0%	100%	100%	
PRE-4	370-2919-104-012	Brent Papineau 1601 North 19th Street	2013	0%	100%	100%	
PRE-5	370-2919-104-011	Brent Papineau 1601 North 19th Street Vacant adj	2013	0%	100%	100%	
PRE-6	424-0000-700-112	Marilyn Edington 1600 South 30th Street #112	2013	0%	100%	100%	
PRE-7	320-2930-456-019	Janet Besaw 530 South 14th Street	2013	0%	100%	100%	
PRE-8	340-2930-383-017	William & Jeanne Woodbury 429 South 18th Street	2011, 2012, 2013	0%	100%	100%	
PRE-9	040-2930-352-009	Irene Lenberg 410 South 22nd Street	2013	0%	100%	100%	
PRE-10	320-2930-451-002	Peter & Tina Derouin 402 South 15th Street	2012, 2013	0%	100%	100%	
PRE-11	424-0000-700-046	Ryan Thompson 1600 South 30th Street #46	2013	0%	100%	100%	
PRE-12	010-2929-352-012	Ronald & Sherry Bink 324 South 7th Street	2012, 2013	0%	100%	100%	

Board of Equalization and Review – July 22, 2014

PRE-13	420-3606-100-040	David Breault 2129 21st Avenue South	2013	0%	100%	100%
PRE-14	100-2931-202-011	Bonnie Shinaver 624 South 14th Street	2013	0%	100%	100%
PRE-15	300-3606-155-014	Paul & Geraldine Schilling 2118 24th Avenue South	2013	0%	100%	100%
PRE-16	350-2930-337-005	Larry Lang 219 South 18th Street	2013	0%	100%	100%
PRE-17	420-2825-400-016	Brian St. Onge 225 South 25th Street	2013	0%	100%	100% Seasonal

**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 tabled March 2013 Board of Review Hardship Exemptions:

**Poverty Exemption**

Appeal No.	Parcel No.	Name Applicant Name Owner	2014 SEV	2014 Taxable	2014 Taxable Revised	Difference	Reason
PE-1	130-2930-130-010	<u>James Kern</u> James Kern	15,502	10,570	0	(10,570)	Approved
PE-2	370-2919-151-003	<u>Christine Launderville</u> same	18,095	15,780	0	(15,780)	Approved
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Board of Equalization and Review – July 22, 2014

Schroeder moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve 100% Poverty exemption to James Kern

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve 100% Poverty exemption to Launderville

**Veteran Exemption**

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

***Veteran Exemption For 2014***

Appeal No.	Parcel No.	Name Applicant Name Owner	Filed Affidavit	Attached Proof	100% Disabled	Spc. Adapted	Unemployable	PRE Percentage		2014 Taxable	2014 Taxable Revised	Difference	Reason
									2014 SEV				
VE-1	320-2930-258-006	<u>Sandra Doran</u> Michael & Sandra Doran	X	2013	X			100	34,582	22,860	0	(22,860)	
VE-2	100-2931-260-003	<u>David Wilson</u> David & Ruth Wilson	X	2013	X			100	54,810	45,325	0	(45,325)	
VE-3	380-3606-101-004	<u>Daniel L Mosier</u> Dan & Sue Mosier	X	2014			X	100	45,156	44,604	0	(44,604)	
VE-4	370-2919-178-004	<u>Pamela D Vizeneau</u> Pamela D Oliver	X	SPS	D			100	29,709	29,709	0	(29,709)	see Veterans of Foreign Wars letter
VE-5	090-2931-181-001	<u>Matthew Witte</u> Matthew & Nicole Witte	X	2014	X			100	47,680	47,680	0	(47,680)	
VE-6	320-2930-456-012	<u>Ronald Kern</u> Ronald & Lois Kern	X	2013			X	100	35,535	35,139	0	(35,139)	

Board of Equalization and Review – July 22, 2014

VE-7	370-2919-105-007	<u>Michael Reno</u> Michael Reno 3/25/14	X	2013	X	100	26,933	26,933	0	(26,933)	
VE-8	130-2930-102-004	<u>Delore King</u> Delore King	X	2013	X	100	36,233	14,733	0	(14,733)	
VE-9	120-2930-307-016	<u>Richard LaChapelle</u> Richard & Mary Lachapelle	X	2013	X	100	38,921	32,280	0	(32,280)	
VE-10	428-0000-800-014	<u>Victoria L Bullard</u> Victoria Bullard	X	SPS	D	100	2,770	2,770	0	(2,770)	Bob/veteran passed in 2011. was individually unemployable
VE-11	090-2931-176-005	<u>Guy Joseph LaPorte</u> Guy & Debra LaPorte	X	2013	X	100	63,048	63,048	0	(63,048)	
VE-12	110-2931-402-009	<u>Jerome P Wiles</u> Jerry & Karen Wiles	X	2013	X	100	25,550	25,550	0	(25,550)	
VE-13	420-2836-100-039	<u>John C Duncan</u> John & Christine Duncan	X	2013	X	100	54,589	54,589	0	(54,589)	
VE-14	420-2836-200-058	<u>Joseph Dechristopher</u> Joseph & Loretta Dechristopher	X	2014	X	100	36,881	26,381	0	(26,381)	
VE-15	140-2931-403-014	<u>William B Johnson</u> William B & Amy S Johnson	X	2014	X	100	77,200	70,655	0	(70,655)	
VE-16	010-2930-476-009	<u>Stephen J Cummings Sr</u> Stephen J Cummings	X	2013	X	100	22,464	18,041	0	(18,041)	
VE-17	100-2931-204-012	<u>Mildred Cummings</u> Boyd & Mildred Cummings	X	2013	D	100	29,270	21,810	0	(21,810)	
VE-18	090-2931-193-001	<u>Ruth A Vinette</u> Ruth Vinette	X	2013	D	100	71,366	57,940	0	(57,940)	see Veterans of Foreign Wars letter
VE-19	100-2931-212-013	<u>Chad H. Irving</u> Chad & Kari Irving	X	2014	X	100	47,062	46,359	0	(46,359)	

Board of Equalization and Review – July 22, 2014

VE-20	010-2929-360-015	<u>Francis Perlich</u> Francis Perlich J	X	2014	X	100	75,424	54,504	0	(54,504)
VE-20b	090-2931-141-002	<u>Paul Drefs</u> Paul & Dorothy Drefs	X	2014	X	100	44,702	39,916	0	(39,916)
VE-20c	370-2919-181-012	<u>Gerald F. Searle</u> Gerald & Susan Searle	X	2013	X	100	35,391	33,761	0	(33,761)
							subtotal	814,587		

**Veteran Exemption For 2013 Refund**

Appeal No.	Parcel No.	<u>Name Applicant</u> Name Owner	Filed Affidavit	Attached Proof	100% Disabled	Spc. Adapted	Unemployable	PRE Percentage	2013 SEV	2013 Taxable	2014 Taxable Revised	Difference	Reason
2013 VE-21	110-2931-402-009	<u>Jerome P Wiles</u> Jerry & Karen Wiles	X	2013			X	100	36,787	35,808	0	(35,808)	
2013 VE-22	010-2930-281-016	<u>Michael LaCasse</u> Jill Meunier & Michael Lacasse	X	2013	X			100	34,582	22,860	0	(22,860)	
2013 VE-23	340-2930-383-007	<u>William P Woodbury</u> William P & Jeanne K Woodbury	X	2012			X	100	28,063	22,000	0	(22,000)	
2013 VE-24	420-2836-100-039	<u>John C Duncan</u> John & Christine Duncan	X	2013	X			100	53,770	53,770	0	(53,770)	
2013 VE-25	090-2931-193-001	<u>Ruth A Vinette</u> Ruth Vinette	X	2013				100	70,917	57,028	0	(57,028)	

Board of Equalization and Review – July 22, 2014

2013 VE-26	100-2931-212-013	<u>Chad H. Irving</u> Chad & Kari Irving	X	2014	X	100	46,747	45,629	0	(45,629)	
2013 VE-27	370-2919-104-012	<u>Brent Papineau</u> Brent Papineau	X	2013	X	100	29,613	28,952	14,476	(14,476)	50% allowed due to purchase date.
2013 VE-28	370-2919-181-012	<u>Gerald Searle</u> Gerald & Susan Searle	X	2012	X	100	35,224	33,230	0	(33,230)	
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**Other corrections as needed**

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve remove O-1 through O-3 from the Assessment Roll:

**Remove from Assessment Roll**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-1	424-0000-700-003	Vacant Lot *	2,195	0	-2,195	Mobile Home Park Property w/o assessable property
			2,195	0	-2,195	
O-2	430-0000-409-101	Wayport Inc	1,445	0	-1,445	Parcel Erroneously Created by Assessor's Office
			1,445	0	-1,445	
O-3	430-0000-295-500	OCE Imagistics Inc	315	0	-315	Assessed under another parcel number
			315	0	-315	

\* 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.

Board of Equalization and Review – July 22, 2014

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve changes O-4 through O-8 to the Assessment Roll:

**Amended Late Filed PP form**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-4	430-0000-241-850	Jayne Mackowiak JD	3,188 3,188	1,619 1,619	-1,569 -1,569	Late File Personal Property Statement
O-5	430-0000-083-160	Comfort Suites	107,023 107,023	116,381 116,381	+9,358 +9,358	Late File Personal Property Statement
O-6	430-0000-029-900	Basic Marine Inc	32,437 32,437	33,417 33,417	+980 +980	Late File Personal Property Statement
O-7	430-0000-308-500	Wisconsin Kenworth	71,434 71,434	73,471 73,471	+2,037 +2,037	Late File Personal Property Statement
O-8	430-0000-325-066	Hewlett Packard Financial Services	203,455 203,455	215,662 215,662	+12,207 +12,207	Amended Return

LaMarch moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve changes O-9 through O-15 to the Assessment Roll:

**Late Filed PP Exemption form**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Revised SEV Taxable	Difference	Reason
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Board of Equalization and Review – July 22, 2014

O-9	430-0000-052-000	Cheryl Moore Bonamers Bar	3,634 3,634	0 0	- 3,634 -3,634	Late File PP Exemption Affidavit (3/24/14)
O-10	430-0000-029-907	Bellsouth Communication System	1,875 1,875	0 0	- 1,875 -1,875	Late File PP Exemption Affidavit (4/10/14)
O-11	430-0000-068-000	Chatfield Machine Inc	8,584 8,584	0 0	- 8,584 -8,584	Late File PP Exemption Affidavit (4/23/14)
O-12	430-0000-235-050	Remember When Charles & Lila Dubord	3,277 3,277	0 0	- 3,277 -3,277	Late File PP Exemption Affidavit (3/27/14)
O-13	430-0000-106-000	Fraternal Order of Eagles	14,956 6 14,956	0 0 0	- 14,956 -14,956	Late File PP Exemption Affidavit (3/27/14)
O-14	430-0000-298-500	Wisconsin Michigan Physicians, SC Pain Diagnostics	792 792	0 0	- -792 -792	Late File PP Exemption Affidavit (4/3/14)
O-15	430-0000-339-000	K Enterprises Rentals LLC	5,462 5,462	0 0	- 5,462 -5,462	Late File PP Exemption Affidavit (3/21/14)

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve changes O-16 through O-23 to the Assessment Roll:

### Assessor Changes

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-16	420-2836-200-011	Pathways Community Mental Health	247,016 247,016	0 0	- 247,016 -247,016	Filed for Exemption Status

Board of Equalization and Review – July 22, 2014

O-17	420-2836-200-055	Pathways Community Mental Health	10,500 10,500	0 0	-10,500 -10,500	Filed for Exemption Status
O-18	420-2836-200-067	Pathways Community Mental Health	57,509 57,509	0 0	-57,509 -57,509	Filed for Exemption Status
O-19	437-2836-200-201	Garrett Eye Center	0 0	29,873 29,873	+29,873 +29,873	Leasing in above exempt building (non exempt tenant)
O-20	437-2836-200-204	Uhazie Perry DDS	0 0	25,346 25,346	+25,346 +25,346	Leasing in above exempt building (non exempt tenant)
O-21	437-2836-200-214	Peninsula Endodontics	0 0	17,154 17,154	+17,154 +17,154	Leasing in above exempt building (non exempt tenant)
O-22	437-2836-200-216	Pfotenhauer Donald DDS	0 0	22,752 22,752	+22,752 +22,752	Leasing in above exempt building (non exempt tenant)
O-23	437-2836-200-217	Gayeff Paul OD	0 0	17,871 17,871	+17,871 +17,871	Leasing in above exempt building (non exempt tenant)

**Assessor Updates**

After discussion, it was the consensus to schedule the December 2014 Board of Review meeting for Tuesday, December 9 2014, 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 3:04 p.m.

Respectfully submitted,

Robert S. Richards, CMC  
City Clerk