

Board of Equalization and Review Special Meeting

December 12, 2017

Pursuant to notices posted and published, 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 2:01 p.m., by Chairman Dennis Pearson.

Present: Chairman Dennis Pearson, Board Members Mayor Marc D. Tall, William LaMarch, Jason Neumeier, and Judy Schroeder.

Absent: None.

Also Present: Deputy City Assessor Kevin Dubord and City Clerk Robert S. Richards

LaMarch moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the July 18, 2017, Board of Review Minutes as printed.

CONFLICT OF INTEREST – None

The purpose of the December Meeting was to correct Principal Exemptions, to correct clerical errors and/or mutual mistakes of fact on the above named date, and to hear requests for Disabled Veterans exemptions, and poverty exemptions for 2017, and any other action brought before the Board.

UNFINISHED BUSINESS - None

NEW BUSINESS

PRINCIPAL RESIDENCE EXEMPTION – RECOMMENDED CORRECTIONS

Schroeder moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Principal Residence Exemption Changes:

1. Principal Residence Exemption - Recommended Corrections

Appeal No:	Parcel Number	Name Address	Years Requested	Previous Percentage	Adjusted Percentage	Difference	Notes
PRE-1	180-2931-381-001	Cheryl St. Pierre 1711 17th Avenue South	2016	0%	100%	100%	

DISABLED VETERANS EXEMPTIONS

After Board Members reviewed the Disabled Veterans affidavits and proofs, the following actions were taken:

Pearson moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve the following Disabled Veterans Exemption requests for VE 1-4 and VE 6-7 at the stated percentages:

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to deny VE-5 Disabled Veteran Exemption requests for the stated reason submitted:

2. Disabled Veterans Exemption Request

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
VE-1	010-2930-432-012	<u>Jean A. Horgan</u> <u>William D. & Jean A. Horgan</u>	X	X	X				100	18,879	11,090	0	(11,090)	Approved 12/12/2017
VE-2	100-2931-208-008	<u>Jason VanTassell</u> <u>Same</u>	X	X		X			100	49,660	48,324	36,243	(12,081)	25% Exemption Effective Date 09/14/2017 Approved 12/12/2017
VE-3	100-2931-234-001	<u>Jonathan G. Fernandez</u> <u>Same</u>	X	X		X			100	55,525	55,525	13,881	(41,644)	75% Exemption Effective Date 03/16/2017 Approved 12/12/2017
VE-4	210-3606-302-011	<u>Ralph K. Johnson</u> <u>Ralph K. & Barbara K.</u> <u>Johnson</u>	X	X				X	100	46,859	43,700	21,850	(21,850)	50% Exemption Effective Date 08/21/2017 Approved 12/12/2017
VE-5	380-3606-101-001	<u>Betty J. Cook</u> <u>James & Betty J. Cook</u>	X	X	X				100	44,675	35,831	35,831	0	Husband was not 100% disabled or unemployable in the past. Spouse is not eligible. DENIED 12/12/2017
VE-6	090-2931-181-001	<u>Matthew M. Witte</u> <u>Matthew M. Witte & Nicole</u> <u>M.</u>	X	X		X			100	49,429	48,253	0	(48,253)	Approved 12/12/2017
VE-7	420-2836-300-012	<u>Bruce R. Nelson Sr.</u> <u>Same</u>	X	X		X			100	41,063	36,264	18,132	(18,132)	50% Exemption Approved 12/12/2017
		subtotal								306,090	278,987	125,937	(153,050)	

POVERTY EXEMPTIONS

Tall moved, Pearson seconded, **CARRIED UNANIMOUSLY**, to approve the Poverty Exemption Request from Dotty C. Wilcox, Parcel Number 130-2930-102-001 for 100%.

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the Poverty Exemption Request from Donna Carlson, Parcel Number 390-2919-383-010, for 100%.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to deny the Poverty Exemption Request from April Micheau, Parcel Number 412-2836-200-008, income exceeds the State Guidelines.

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY**, to approve the Poverty Exemption Request from Lois Zimmerman, Parcel Number 420-2919-300-022, for 100%.

3. Poverty Exemption

Appeal No.	Parcel No.	Name Applicant Name Owner	2017 SEV	2017 Taxable	2017 Taxable Revised	Difference	Reason
PE-1	130-2930-102-001	<u>Dotty C. Wilcox</u> Same	27,225	27,225	-	(27,225)	Approved 12/12/2017
PE-2	390-2919-383-010	<u>Donna Carlson</u> Same	28,307	28,149	-	(28,149)	Approved 12/12/2017
PE-3	412-2836-200-008	<u>April Micheau</u> <u>April Micheau & Carol Lindstrom</u>	45,942	44,054	44,054	-	DENIED Income exceeds the guidelines.
PE-4	420-2919-300-022	<u>Lois Zimmerman</u> Same	28,678	28,678	-	(28,678)	Approved 12/12/2017

OTHER RECOMMENDED CHANGES

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY** to approve O1-O2 other recommended changes as proposed by Deputy City Assessor Dubord.

4. Other Recommended Changes

Assessor Changes

Appeal No:	Parcel Number	Name	2017 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-1	430-0000-194-500	H & R Block	2,313 2,313	0 0	-2,313 -2,313	Accepted Misplaced Affidavit of Exemption
O-2	340-2930-377-003	Mary Casey Life Estate	27,422 0	27,422 27,422	0 +27,422	Reinstated Taxable Value/Veteran and Spouse passed away

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY** to approve O3-O4 other recommended changes as proposed by Deputy City Assessor Dubord.

Classification Change

Appeal No:	Parcel Number	Name	2017 Classification	Revised Classification	Difference	Reason
O-3	450-0000-980-000	Engineered Machined Products Inc.	371 - Ind. PP IFT	099 - Exempt		
	430-0000-109-980	Engineered Machined Products Inc.	099 - Exempt	351 - Ind. PP		
O-4	450-0000-982-000	Engineered Machined Products Inc.	371 - Ind. PP IFT	099 - Exempt		
	430-0000-109-982	Engineered Machined Products Inc.	099 - Exempt	351 - Ind. PP		

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY** to approve O5 and O10, other recommended changes, as proposed by Deputy City Assessor Dubord.

New PRE for Winter Tax Season

Appeal No:	Parcel Number	Name	Previous PRE	Revised PRE	Difference	Reason
O-5	010-2929-360-011	Tina L. Sanford	0%	100%	100%	Purchased on 01/22/2016. Received PRE on 11/30/2017. Correct Winter Bill.
O-10	180-2931-379-009	Michael A. Sundstrom	0%	100%	100%	Purchased on 04/21/2017. Received PRE on 12/11/2017. Correct Winter Bill.

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY** to approve O6 and O7, other recommended changes, as proposed by Deputy City Assessor Dubord.

Remove from Assessment Roll - Retired IFT

2017 tax year

Appeal No:	Parcel Number	Name	2017 SEV Taxable	Revised SEV Taxable	Difference	Reason
O-6	480-2812-400-007	EMP INC IFT 04-540R	26,612 26,612	0 0	-26,612 -26,612	Clerical Error
O-7	480-2813-100-007	EMP INC IFT 04-541R	300,680 300,680	0 0	-300,680 -300,680	Clerical Error

Tall moved, Schroeder seconded, **CARRIED UNANIMOUSLY** to approve O8 and O9, other recommended changes, as proposed by Deputy City Assessor Dubord.

Late Uncapping

Appeal No:	Parcel Number	Name	2017 SEV 2017 Taxable	Revised SEV Taxable	Difference	Reason
O-8	420-3501-300-016	Donald Mlostek & Sandra Szapa	104,030 80,379	104,030 104,030	0 +23,651	2016 Foreclosure Sale - Needs to be uncapped for 2017
O-9	130-2930-127-004	Rural housing Service	24,024 24,024	24,024 24,024	0 0	2016 Foreclosure Sale - Needs to be uncapped for 2017

March 2018 Meeting Dates

It was the consensus of the Board to set March 6, 2018, at 9:00 a.m. as the organizational meeting of the 2018 Board of Review, set March 12, 2018, 9:00 a.m. – 12:00 noon (12:00 noon – 1:00 p.m. working lunch) and 1:00 p.m. – 4:00 p.m. as the first day of the 2018 Board of Review. Board Members directed Deputy Assessor Dubord to check the Board of Review statute regarding changing evening portion of the 2018 Board of Review to March 14, 2018, 1:00 p.m. – 4:00 p.m. and 5:00 p.m. – 8:00 p.m.

Hearing no further business or public comment, the Board adjourned at 2:45 p.m.

Respectfully submitted,

Robert S. Richards, CMC
City Clerk