

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**

**MEETING HELD AT CITY HALL, 2<sup>ND</sup> FLOOR CONFERENCE ROOM,  
70 MAPLE ST., MANISTEE MI  
MARCH 4, 2008  
9:00 a.m.**



The Board of Review was called to order at 9:05 a.m. on March 4, 2008. Members Doug Parkes, Ruth Ellen Pratt and Alternate Member John Rulison (substituting for Fred Walter, who was unable to attend) and Julie Beardslee, City Assessor, were present for the organizational session of the Board of Review. City Assessor Julie Beardslee will act as the Secretary to the Board of Review, at the Board's request. A quorum of the Board was present.

John Rulison was appointed to the Board as an alternate member by City Council. John's term expires on January 1, 2011. Mary Nemecek, Deputy City Clerk, administered the Oath of Office for John Rulison. I appreciate John's willingness to serve on the Board. Doug Parkes nominated Ruth Ellen Pratt for Chairperson, seconded by John Rulison, passed with two approving, one abstaining.

The December 2007 Board of Review Minutes and Record were approved with a motion by Doug Parkes, seconded by Ruth Ellen Pratt, all voting in favor.

In the case of a conflict of interest the member so affected will excuse themselves from the discussion and the appeal process, including the decision making period. If there is a procedural question, Robert's Rules of Order prevail.

The Board reviewed the appeal process in organizational terms. The Board meets March 10, 2008 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 11, 2008 from 2:00 p.m. to 5:00 p.m. and 6:00 p.m. to 9:00 p.m. The Board of Review meeting notice was in the Manistee News Advocate on February 27, 28 and 29, 2008. The Board was asked to keep the morning of March 13 for a possible special meeting for decision making. Kelly Sandberg will be organizing and directing the reception area of the Board of Review. Julie Beardslee will act as the reception for the Board meeting room.

The Board reviewed the Rules of Procedure for the Board of Review, which were approved by the City Council on November 7, 2007. The Council made a small change authorizing the Secretary of the Board of Review to limit owners' or agents' protests to five minutes. The Rules are distributed to taxpayers with their petition. Letters of authority from taxpayers authorizing an agent or representative to appeal, must have the notarized signature of the person whose property is assessed. Appointments can be made, but there is a preference not to schedule appointments. 2008 Property record cards are printed and would be available for the review process. One appellant and an agent or spouse will appear at a time, no "mob style" appeals will be permitted. The Board approved the Rules of Procedure with a motion by Doug Parkes and seconded by Ruth Ellen Pratt, the motion carried.

The Council included the following in their adoption of the 2008 Guidelines for Poverty Exemption from Property Tax:

- 3.) Be available during the meeting time of the last day of the March Board of Review, or the meeting time of the July and December Boards of Review, to personally appear before the Board of Review, if requested.

This tenet was added to the Guidelines for Poverty Exemption from Property Tax to allow the Board of Review to interview poverty exemption applicants on an "as needed" basis. The assessor had asked the City's attorney for a written opinion indicating the right of the Board to require Poverty Exemption applicants to appear before the Board of Review. Noah Joseph, an attorney with Gockerman, Wilson, Saylor and Hesslin determined it was within the Board's rights to require a personal appearance of a poverty exemption applicant. The Board had been having difficulty contacting applicants telephonically to answer questions regarding their application, and needed the ability to have questions answered by applicants.

The Board reviewed the Federal Poverty Guidelines for 2008 Hardship Exemptions including the 2008 combined asset level. Both of these standards have been approved by the City Council. The Board reviewed the Michigan Townships Association Poverty Exemption Income Guidelines and Asset Test. Hardship Exemption applications are available at the Assessor's office and will be available during the Board of Review. Applications can also be filed at the July and December 2008 Boards of Review. Taxpayers should have the City Assessor's office review the application to insure it is complete. The Board of Review can reject an incomplete application.

The Board reviewed the 2008 Notice of Township and City Boards of Review and Tentative Equalization Ratios and Factors, as published by the Manistee County Equalization Department. The Board discussed the Equalization Department study which determined that there was a 2.04% increase in the commercial class and a 1.33% increase in the residential class of property. These increases are entirely based on sales. The assessor completed an additional one year sales study ending September 30, 2007 which indicated that there is no decline in the market value of the residential class of property. The increase projected for industrial property, determined through an appraisal study by the Equalization Department, showed a 1.13% increase in value.

The Board was again reminded that if the assessor does not raise the assessed value in accordance with Equalization Department projections, an equalization factor is assigned to the class. The forms summarizing 2008 values, the L-4018 (final form), L-4022 and L-4023, as completed preliminarily by the Equalization Department, were explained. The Economic Condition Factors and City of Manistee Land Values were reviewed along with sales contained in the 2007 Property Transfer Affidavit listing. The 2008 Intermediate Assessment Roll was available for the Board to review, as well as copies of the Notices of Assessment Change.

The City Assessor distributed the Assessor's Annual Report to the City Council for the Board to review. The Board reviewed the "Notes from the Assessor" and tax calculator which was included in the mailing of the Notices of Assessment Change. The "Notes" explained that taxpayers may see their assessed value decrease and their taxable value increase by the rate of inflation or 2.3%. It is the way Proposal A was implemented by the state legislature and the situation is occurring throughout the State. The Board reviewed two news articles talking about this subject, a Detroit News article, dated January 25, 2008 and a March 3, Traverse City Record-Eagle article.

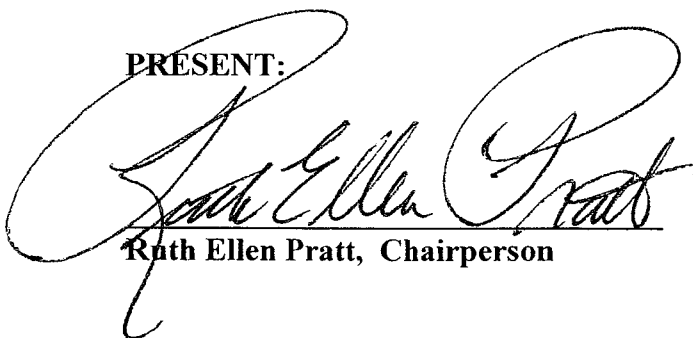
The Board was provided the State Tax Commission Bulletin for 2008 Board of Review (sent to members with notice of meeting letter) and Procedural Changes for 2008, STC Bulletin 11, 2008 Property Tax Appeal Procedures, Bulletin No. 12, Inflation Rate Multiplier and Headlee Formula and Bulletin No. 15 from the STC, Changes Due to PA 13 of 2006-Authority of July or December Board of Review to Correct Qualified Errors, STC Bulletin No. 5 of 2006. The Board decided generally, not to accept late filed personal property statements and used the direction offered in Bulletin No. 5 regarding late filed personal property statements at the July and December Boards of Review.

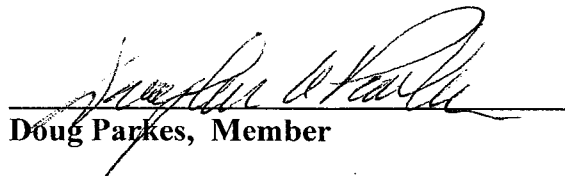
The Board reviewed and decided petitions received through the mail. The record of the petitions decided this day will be found in the Board of Review Record for March 4, 2008.

Copies of the attachments to appeals received by the Board of Review will be found in the individual parcel files in the City Assessor's Office. Copies of all handouts to the Board of Review associated with these minutes can be found in the March 2008 Board of Review file in the City Assessor's office.

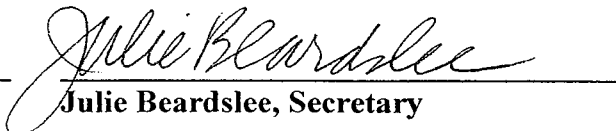
The meeting adjourned at 12:05 p.m., with a motion by Ruth Ellen Pratt, seconded by John Rulison and passed unanimously.

**PRESENT:**

  
Ruth Ellen Pratt, Chairperson

  
Doug Parkes, Member

  
John Rulison, Alternate Member

  
Julie Beardslee, Secretary

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**

**MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 10, 2008  
9:00 AM**

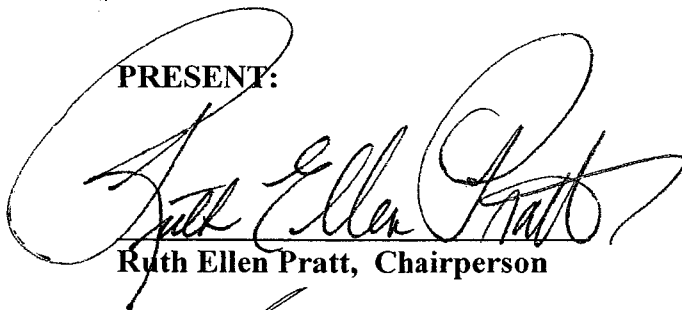
The Board of Review was called to order at 9:00 a.m. on March 10, 2008. Member Ruth Ellen Pratt, Member Doug Parkes, Alternate Member, John Rulison and Julie Beardslee, City Assessor and Secretary of the Board of Review, were present for the appeal session. The Board heard appeals from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m.

The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 10, 2008 for petitions decided this day. Petitions can be found in the petition notebook.

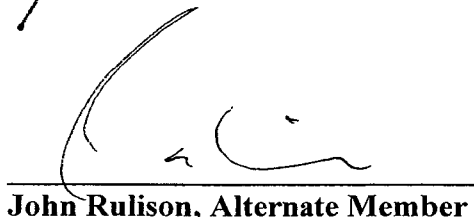
Doug Parkes asked that a letter be included with the Petition returned to Jerry Pitcher for Parcel No. 51-51-453-701-01, the Ramsdell Inn. He asked that the letter explain that the Board does not have sufficient information from Mr. Pitcher (specifically income and expense data and appraisal) to make an informed decision regarding his appeal.

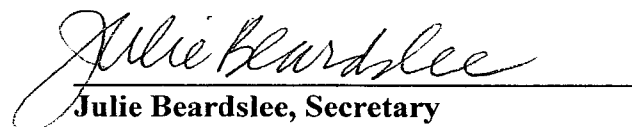
The meeting ended at 4:10 p.m. with a motion by Doug Parkes and seconded by Ruth Ellen Pratt and passed unanimously.

**PRESENT:**

  
Ruth Ellen Pratt, Chairperson

  
Doug Parkes, Member

  
John Rulison, Alternate Member

  
Julie Beardslee, Secretary

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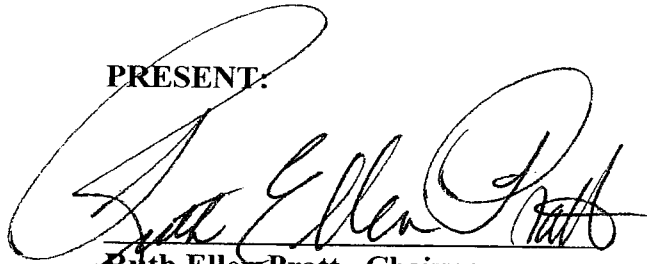
**MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 11, 2008  
2:00 PM**

The Board of Review was called to order at 2:00 p.m. on March 11, 2008. Chairperson Ruth Ellen Pratt, Alternate Member Jerry Duchon, Member Doug Parkes, and Julie Beardslee, City Assessor and Secretary of the Board of Review, were present. The Board heard appeals until 5:00 p.m. Doug Parkes was excused from the meeting at 4:00 p.m. and returned to hear appeals at 6:00 p.m. The Board continued in session from 6:00 p.m. until 9:00 p.m.

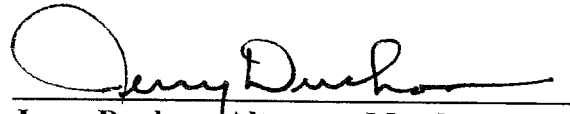
The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 11, 2008 for petitions decided this day. Petitions can be found in the petition notebook.

The meeting adjourned at 9:00 p.m., with a motion by Doug Parkes and seconded by Ruth Ellen Pratt and passed unanimously.

**PRESENT.**



**Ruth Ellen Pratt, Chairperson**



**Jerry Duchon, Alternate Member**



**Doug Parkes, Member**



**Julie Beardslee, Secretary**

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**

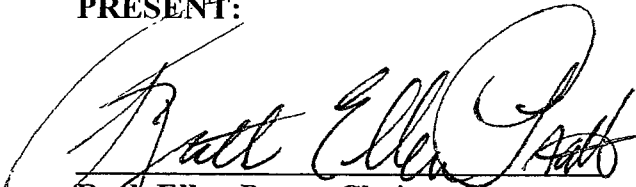
**SPECIAL MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI  
MARCH 13, 2008  
9:00 AM**

The Board of Review was called to order at 9:00 a.m. on March 13, 2008. Chairperson Ruth Ellen Pratt, Alternate Member Jerry Duchon, Member Doug Parkes and Julie Beardslee, City Assessor and Secretary to the Board of Review, were present for this decision making session of the Board. Appeals from the public will not be heard this day. This special meeting was called on Tuesday March 11, 2008 as a special decision making session of the Board of Review. The meeting was posted on the bulletin board at the entrance of City Hall as a special meeting, on Wednesday March 12, 2008, giving 18 hour special meeting notice as required by Section 15.265(4) of the Open Meetings Act.

The Board reviewed letters and determined petitions. Please see the Board of Review Record for March 13, 2008, for petitions decided this day. Petitions can be found in the petition notebook.

The Board adjourned at 12:15 p.m., with a motion by Jerry Duchon, seconded by Ruth Ellen Pratt, and approved unanimously. This is the final adjournment of the 2008 March Board of Review.

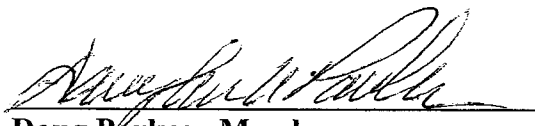
**PRESENT:**



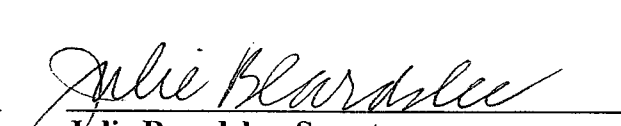
Ruth Ellen Pratt, Chairperson



Jerry Duchon, Alternate Member



Doug Parkes, Member



Julie Beardslee, Secretary