



P. O. Box 358 • Manistee, Michigan 49660-0358 • www.ci.manistee.mi.us

CITY HALL
70 Maple Street

July 27, 2009

CITY MANAGER
231.398.2801

CITY ASSESSOR
231.398.2802

BUILDING INSPECTOR
231.398.2806

PLANNING, ZONING &
COMMUNITY DEV.
231.398.2805

CITY CLERK
231.398.2803

CITY TREASURER
231.398.2804

WATER BILLING
231.723.2559

ADMINISTRATION
FAX 231.723.1546

CLERK/TREASURER
FAX 231.723.5410

POLICE DEPARTMENT
70 Maple Street
231.723.2533
FAX 231.398.2012

FIRE DEPARTMENT
281 First Street
231.723.1549
FAX 231.723.3519


PUBLIC WORKS
280 Washington St.
231.723.7132
FAX 231.723.1803

PARKS DEPARTMENT
231.723.4051

WATER MAINTENANCE
231.723.3641

WASTEWATER PLANT
50 Ninth St.
231.723.1553

TO: Kelli Sobel, State Tax Commission
Kendra Rohdy, Equalization Director
Howard Vaas, Manistee Area Public Schools
Rita Crow Curtis, Business Coordinator, Manistee Intermediate School District
Edward Bradford, Finance Director
Russ Pomeroy, County Treasurer
Virginia Fox, West Shore Community College
Board of Review (including alternate members)

FROM: Julie Beardslee, City Assessor 

RE: July 21, 2009 Board of Review meeting

Enclosed please find a Board of Review Record and Board of Review Minutes for the July 21, 2009 meeting.

The Board of Review Record is separated by valuation and non valuation decisions. Please be careful to note the year of the Board of Review decision.

Please note that the enclosed is submitted as an affidavit to fulfill the tenets of 211.53b, MCLA, Section (1). An excerpt from this section states:

If approved, the board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. **If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.**

Thank you.

cc: Mitch Deisch
enc: 1



MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE
MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI
JULY 21, 2009- 9: 00 A.M.

Chairperson Doug Parkes called the Board of Review to order at 9:05 a.m. on July 21, 2009. Chairperson Doug Parkes, Member Philip Sturtevant and Alternate Member Ruth Ann Winicki were present. Fred Walter was excused due to illness. The Board appreciated the attendance of Ruth Ann Winicki. She had an eleven-hour notice of today's meeting. Julie Beardslee, City Assessor and Secretary of the Board of Review was present. The Board corrected clerical errors and qualified errors as related to assessment figures for 2008 and 2009. Hearings for Principal Residence Exemption Affidavit appeals (current year and three year's prior) and Hardship Exemption appeals were accomplished. The Board is prohibited from hearing valuation appeals by the rules of the State Tax Commission and the General Property Tax Law.

The Board received copies of the article entitled Hardship Exemptions Available to Manistee, Other Property Owners, which appeared in the Manistee News Advocate on June 19, 2009. The City Assessor drafted and submitted the article to increase public awareness regarding the availability of Poverty Exemptions from property taxes.

The 2009 Summer Tax Levy breakdown was distributed to members. The Secretary explained that 2009 Summer tax bills were generated by the County using the BS & A Tax system software, after the County's recent conversion. Wexford and Manistee Counties are sharing the cost of Wexford County's Geographic Information System professional Chad Collins. The City is participating in order to make progress on the Water and Sewer layer of the City's GIS. This fulfills the City Council's Strategic Planning goal of intergovernmental cooperation. The County hired Kendra Rohdy as Equalization Director. Kendra is a 18-year county employee. It appears that current staff will be promoted, and there will be one new hire.

The Board discussed State Tax Commission Bulletin #11, dated 12-10-2008, 2009 Property Tax Appeal Procedures, which outlines the authority and limitations of the July Board of Review and Bulletin 12 of 2008, dated 12-10-08 entitled 2009 Board of Review. The Board discussed the definition of Qualified Errors as explained in Bulletin #12. Part of Board responsibility during the July and December Boards of Review is to hear appeals regarding Qualified Errors, as defined by the law and the State Tax Commission.

The Board was supplied with the City of Manistee 2009 Uncappings which is a list of properties which have had a controlling interest transfer.

The public notice for today's meeting was published in the Manistee News Advocate on June 19, 2009.

The Board approved the March 2009 Board of Review Minutes on a motion by Philip Sturtevant and seconded by Doug Parkes. All were in favor.

The secretary reminded the Board of the December 15, 2009 session to correct clerical and qualified errors and to hear Principal Residence Exemption and Poverty Exemption appeals.

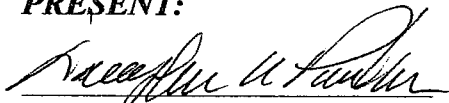
Fred Walter's term as a regular member will expire on 12-31-09.

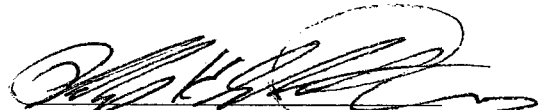
The Board discussed the Board of Review Record. The Record will list petitioners and decisions of the Board of Review. Pertinent information for each appeal will be found in each parcel record file. The Board of Review Record separates non valuation appeals from valuation appeals. The record will also record the vote of the Board of Review.

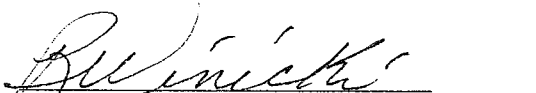
The Board heard and decided appeals as found in the Board of Review Record for July 21, 2009.

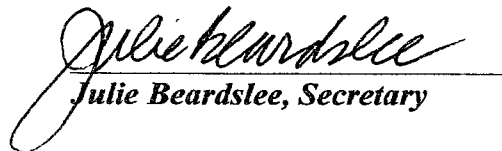
Doug Parkes moved to adjourn at 11:55 a.m. Ruth Ann Winicki seconded, and the motion passed unanimously.

PRESENT:


Doug Parkes, Chairperson


Philip Sturtevant, Member


Ruth Ann Winicki, Alternate Member


Julie Beardslee, Secretary

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR JULY 21, 2009**

CLASS CODES: 001 = REFERENCE REAL, 002 = REFERENCE PERSONAL
 201 = COMMERCIAL IMPROVED, 202 COMMERCIAL VACANT 205 = COMMERCIAL BUILDING ON LEASED LAND, 250 = COMMERCIAL PERSONAL
 301 = INDUSTRIAL IMPROVED, 302 INDUSTRIAL VACANT 305 = INDUSTRIAL IFT REAL, 350 INDUSTRIAL PERSONAL, 352 = INDUSTRIAL IFT PERSONAL
 401 = RESIDENTIAL IMPROVED, 402 RESIDENTIAL VACANT 405 = RESIDENTIAL BUILDING ON LEASED LAND
 550 = UTILITY PERSONAL
 701 = TAX EXEMPT, 706 = TAX EXEMPT PA 328

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action Record of Vote
						Assessed Value Taxable Value	Assessed Value Taxable Value	
1	Jon S. Hansen	526 Second Street Manistee, MI 49660	364-705-09 401	2009	\$40,000 \$36,211	\$0 \$0	\$0 \$0	100% Poverty Exemption granted. Unanimous vote.
2	Desiree Lyn Svidron nka Desiree Lyn Frechette	454 4th Street Manistee, MI 49660	374-720-09 401	2009	\$33,300 \$21,447	\$0 \$0	\$0 \$0	100% Poverty Exemption granted. Unanimous vote.
3	Allen Duane Peterson	66 Clay Street Manistee, MI 49660	448-722-09 401	2009	\$13,800 \$13,800	\$0 \$0	\$0 \$0	100% Poverty Exemption granted. Unanimous vote.
4	Two Beavers Construction	1030 Devere Drive Alena, MI 49707	490-432-00 250	2008	\$6,800 \$6,800	\$0 \$0	\$0 \$0	Double Assessment. Unanimous vote.
5	Two Beavers Construction	1030 Devere Drive Alena, MI 49707	490-432-00 250	2009	\$6,800 \$6,800	\$0 \$0	\$0 \$0	Double Assessment. Unanimous vote.
7	Glenn Patrick Davis	339 2nd Street Manistee, MI 49660	574-707-05 401	2009	\$48,300 \$38,091	\$0 \$0	\$0 \$0	100% Poverty Exemption granted. Unanimous vote.
8	Candy Mountain Attn: Sandra A. Eimer	17180 Airport Rd. Wellston, MI 49689	590-023-10 250	2008	\$2,600 \$2,600	\$0 \$0	\$0 \$0	Out of business as of December 31, 2006. Unanimous vote.
9	Candy Mountain Attn: Sandra A. Eimer	17180 Airport Rd. Wellston, MI 49689	590-023-10 250	2009	\$2,600 \$2,600	\$0 \$0	\$0 \$0	Out of business as of December 31, 2006. Unanimous vote.
10	William's Lawn Service	113 Walnut Street Manistee, MI 49660	590-069-00 250	2008	\$3,900 \$3,900	\$0 \$0	\$0 \$0	Out of business as of June 2007. Unanimous vote.
11	William's Lawn Service	113 Walnut Street Manistee, MI 49660	590-069-00 250	2009	\$4,400 \$4,400	\$0 \$0	\$0 \$0	Out of business as of June 2007. Unanimous vote.
13	Seth Pratt	463 4th Street Manistee, MI 49660	748-711-04 401	2009	\$24,300 \$24,300	\$24,300 \$24,300	\$24,300 \$24,300	2009 Poverty Exemption denied. Seth Pratt does not qualify for a 2009 Principal Residence Exemption. Petition #12 is the denial of the Principal Residence Exemption for 2009, therefore he does not qualify for a Poverty Exemption. Unanimous vote.
14	Juan Velasquez	1014 Kosciusko Street Manistee, MI 49660	748-743-06 401	2009	\$33,900 \$33,900	\$0 \$0	\$0 \$0	100% Poverty Exemption granted. Unanimous vote.
15	Arnold Construction Attn: Tim Arnold	201 10th Street Manistee, MI 49660	790-057-00 002	2008	\$13,500 \$13,500	\$0 \$0	\$0 \$0	Out of business as of November 2007. Unanimous vote.

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR JULY 21, 2009**

CLASS CODES: 001 = REFERENCE REAL, 002 = REFERENCE PERSONAL
 201 = COMMERCIAL IMPROVED, 202 COMMERCIAL VACANT 205 = COMMERCIAL BUILDING ON LEASED LAND, 250 = COMMERCIAL PERSONAL
 301 = INDUSTRIAL IMPROVED, 302 INDUSTRIAL VACANT 305 = INDUSTRIAL IFT REAL, 350 INDUSTRIAL PERSONAL, 352 = INDUSTRIAL IFT PERSONAL
 401 = RESIDENTIAL IMPROVED, 402 RESIDENTIAL VACANT 405 = RESIDENTIAL BUILDING ON LEASED LAND
 550 = UTILITY PERSONAL
 701 = TAX EXEMPT, 706 = TAX EXEMPT PA 328

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action Record of Vote
						Assessed Value Taxable Value	Assessed Value Taxable Value	
16	CHEP USA c/o International Appraisal Co. Attn: Glenn Kachmarsky	110 Pleasant Avenue Upper Saddle River, NJ 07458	790-093-00 250	2009	\$29,600 \$29,600	\$25,000 \$25,000		Correction of multiplier table. Unanimous vote.
17	Melching Inc. Attn: Douglas Melching	16942 Woodlane Drive Nunica, MI 49448	790-097-00 350	2008	\$522,500 \$522,500	\$522,500 \$522,500		Appeal denied for 2008. Personal Property Statement filed one year late. State Tax Commission Bulletin #5 of 2006 prohibits Assessor/Board of Review change of an estimate. Unanimous vote.
18	Servpro of Manistee Attn: John A. Erbel	156 8th Street Manistee, MI 49660	790-100-00 250	2009	\$94,500 \$94,500	\$81,800 \$81,800		Removed licensed vehicle from reporting. Unanimous vote.

**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR JULY 21, 2009**

CLASS CODES: 001 = REFERENCE REAL, 002 = REFERENCE PERSONAL
 201 = COMMERCIAL IMPROVED, 202 COMMERCIAL VACANT 205 = COMMERCIAL BUILDING ON LEASED LAND, 250 = COMMERCIAL PERSONAL
 301 = INDUSTRIAL IMPROVED, 302 INDUSTRIAL VACANT 305 = INDUSTRIAL IFT REAL, 350 INDUSTRIAL PERSONAL, 352 = INDUSTRIAL IFT PERSONAL
 401 = RESIDENTIAL IMPROVED, 402 RESIDENTIAL VACANT 405 = RESIDENTIAL BUILDING ON LEASED LAND
 550 = UTILITY PERSONAL
 701 = TAX EXEMPT, 706 = TAX EXEMPT PA 328

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Reason for Protest & Property Action Record of Vote
6	Jason & Amanda Jados	117 McKee Street Manistee, MI 49660	568-703-09 401	2008	100% Principal Residence Exemption granted. Unanimous vote. Instructions to Treasurer: Issue refund to Jason & Amanda Jados.
12	Seth Pratt	463 4th Street Manistee, MI 49660	748-711-04 401	2009	Denial of 100% Principal Residence Exemption for 2009. 0% P.R.E for 2009. Unanimous vote.