

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE

**MEETING HELD AT CITY HALL, 2ND FLOOR CONFERENCE ROOM,
70 MAPLE ST., MANISTEE MI
MARCH 4, 2014
9:00 a.m.**

The Board of Review was called to order at 9:05 a.m. on March 4, 2014, by Julie Beardslee, in the absence of a Chairperson. Members Therran Ferguson, Ed Kriskywicz, and Alternate Member Erin Pontiac, were present. Erin Pontiac attended in Lynda Beaton's stead, (Lynda Beaton had an excused absence). Julie Beardslee, City Assessor, was also present for the organizational session of the Board of Review. A quorum of the Board was present.

Ed Kriskywicz was appointed to the Board as a regular member, with a term expiring 12/31/16. T. Eftaxiadis and Erin Pontiac were appointed to the Board, as alternate members. The Assessor will ascertain the expiration dates for the terms of the Alternate Members when Michelle Wright, City Clerk, returns to work. Mary Bachman, Deputy Clerk, administered the Oath of Office for Ed Kriskywicz and Erin Pontiac.

Ed Kriskywicz nominated Therran Ferguson as Chairperson, seconded by Erin Pontiac. The motion passed.

Motion by Therran Ferguson, second by Ed Kriskywicz to appoint City Assessor Julie Beardslee to act as Secretary for the Board of Review. Therran explained that there was some question in the past about the City Assessor serving as Secretary, but he believed the assistance provided outweighed the possible public perception of assessor involvement in Board of Review decisions. Also, the Board of Review has deliberately chosen a more independent role, separate from the assessor.

The December 2013 Board of Review Minutes and Record were approved with a motion by Therran Ferguson and seconded by Erin Pontiac, 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 reached a consensus in this matter.

The Board reviewed the appeal process in organizational terms. The Board meets March 10, 2014 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 11, 2014 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 published in the Manistee News Advocate on February 20, 21 and 24, 2014. The Board will keep the week after the public appeals open for a possible special decision making session,

no appeals being heard these days. The decision making days will be posted in accordance with the Open Meetings Act, as special meetings, in session until business is concluded.

There is an agenda item before City Council amending the Rules of Procedure for the Board of Review. The rules are Council Policy. The Board of Review Rules of Procedure have not been revised since November of 2007. The areas of revision generally pertain to the following: 1.) Since signed original letters or petitions are required, e-mailed or faxed appeals are not accepted. 2.) One parcel number per petition, if petitions are submitted. 3.) Appellants must supply one copy of written evidence to the Board of Review, City Staff cannot make multiple copies for appeals, during the Board sessions. 4.) Update of contact information. Therran Ferguson moved the revised Rules for Procedure be approved with Erin Pontiac seconding the motion, the motion passed.

There is also a request before the City Council, for an increase in the Board of Review stipend from \$80.00 to \$100.00 for members and \$90.00 to \$120.00 for the Chairperson. The rate has not increased for fifteen years and the Board of Review responsibilities and those of the Chairperson have increased dramatically. Both of these items are on the Council agenda for March 4, 2014.

Jacki Osgood and Julie Beardslee will act as receptionists for the Board meeting room, organizing, directing and assisting taxpayers in the reception area of the Board of Review. The Secretary will also print property record cards, pull property record cards, provide pictures of property for identification and answer the telephone. Copies of appraisals, or excessive copying will not be accomplished by staff, in keeping with the Board of Review, Rules of Procedure. The Rules only allow one parcel per petition. Listing sheets are available to the Board, if that information is desired. Therran Ferguson mentioned bringing his laptop to enable access to the multi-list for sales data and asking prices. The Board will be responsible for obtaining information from taxpayers regarding their appeals, in order to make decisions. The Board was reminded that Petitioners bear the burden of proof of value; hopefully submitting information to the Board to support their contention of value.

2014 Property Record Cards have not been printed, and will not be printed, en mass. State Tax Commission Bulletin No. 12 of 2002 states that "the assessor is no longer required to maintain a current "paper copy/hard copy" of each appraisal record card . . ." The Board requested that the Secretary provide copies of the 2014 Property Record Card and the historical file for each appeal. Taxpayers will be provided the property record card upon request. One appellant and an agent or spouse will appear at a time, no "mob style" appeals will be permitted.

The Rules of Procedure 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.

The Board reviewed the Federal Poverty Guidelines for 2014 Hardship Exemptions including the 2014 combined asset level. Both of these standards have been approved by the City Council. Hardship Exemption applications are available at the Assessor's office and are available at the counter of the first floor of City Hall, in a clearly marked yellow folder. The applications may be filed at the March, July and December 2014 Boards of Review. Taxpayers should have the City Assessor review the application to insure it is complete. The Board of Review can reject an incomplete application. The filing deadline for the March Board of Review is 5:00 p.m. on March 7, 2014.

The Board reviewed the 2014 Notice of Township and City Boards of Review and Tentative Equalization Ratios and Factors, as published by the Manistee County Equalization Department.

The Board was again reminded that if the assessor does not meet the assessed value in accordance with Equalization Department projections, an equalization factor is assigned to the class. The forms summarizing projected 2014 Equalization Department assessed values, the L-4018 (final form), L-4022 and L-4023, were available. The Economic Condition Factors and City of Manistee Land Values were available along with sales contained in the Detailed Sale Report, listing sales data from 10-1-2012 thru 9-30-2013 (the sales time frame for 2014 assessed values). The 2014 Intermediate Assessment Roll is available for the Board to review, as well as copies of the Notices of Assessment Change.

The Board was provided STC Bulletins: Bulletin #14 Procedural Changes for the 2013 Assessment Year, Bulletin #20, 2014 Board of Review and Bulletin #23 Transfer of Ownership. Bulletin #5 of 2012, Poverty Exemptions and data from the Census Bureau regarding poverty standards. The City of Manistee Board of Review Rules of Procedure and a blank copy of the 2013 Poverty Exemption Application, was provided. There was discussion regarding "following sales" and the State rule and law prohibiting the assessor and the Board of Review from setting assessed and/or taxable value at 50% of a sale price.

The Assessor discussed appeals likely to be heard by the Board, including Disabled Veterans Exemption from property taxes, Eligible Personal Property Exemption (available for taxpayers in the possession of less than \$80,000 of personal property), Poverty Exemptions and valuation appeals. The Assessor explained that the Affidavit for Eligible Personal Property (commonly known as the small taxpayer exemption) was required (by the State Tax Commission) to be filed with the assessor by February 10. If the taxpayer requests of the

Board of Review, that the exemption be granted, even though it was late filed, the Board could grant this type of late filed exemption. The Assessor mailed a second copy of the Affidavit (400 mailings), accompanied by a letter explaining the importance of filing the Affidavit if the taxpayer was in possession of less than \$80,000 of personal property. The response to the exemption was underwhelming.

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 2014 Board of Review file in the City Assessor's office.

The Board will be asked to sign a warrant summarizing the totals from the changes made by the Board. When the Board is asked to sign the warrant, it must be accomplished, without delay.

Lynda Beaton checked in with the Board of Review to see if her assistance was needed, after her excused absence.

The meeting adjourned at 11:55 a.m., with a motion by Therran Ferguson, seconded by Erin Pontiac, and passed unanimously.

RESPECTFULLY SUBMITTED:



Julie Beardslee, Secretary

DRAFT

APPROVED:

DATE