

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**  
**MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI**  
**JULY 22, 2014- 9: 00 A.M.**

Secretary Julie Beardslee called the Board of Review to order at 9:10 a.m. on July 22, 2014. Chairperson Therran Ferguson, members Lynda Beaton and Ed Kriskywicz were present. 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 2013 and 2014. Hearings for Principal Residence Exemption Affidavit appeals (current year and three year's prior) and Hardship Exemption appeals were accomplished. 2013 Eligible Disabled Veterans exemptions were heard. The Board is prohibited from hearing valuation appeals, other than clerical errors, by the rules of the State Tax Commission and the General Property Tax Law.

The Board received copies of the following: 2014 Property Tax Appeals which is Bulletin No. 19 of 2013, copy of 2014 Poverty Exemption Application, copy of News from the City Assessor's Office (which was included with the Summer 2014 tax bills, with the newsletter), copy of the Michigan Personal Property Tax Changes, article in the Michigan Assessor magazine. Bulletin 16 of 2013, Qualified Errors under MCL 211.53b, Bulletin 14 of 2013 Procedural Changes for the 2014 Assessment Year (Poverty Exemption guidelines) and the 2013 Board of Review Guide were available for reference. The Secretary and the Board discussed the State Tax Commission bulletins and other handouts.

The public notice for today's meeting was published in the Manistee News Advocate on July 14, 2014.

The Board had previously received copies of the March 2014 Board of Review Minutes, The motion to approve the minutes was passed with a motion by Ferguson and seconded by Kriskywicz, all were in favor.

Doug Parkes entered the meeting with a request for the Board to hear an appeal regarding errors in the assessment of his home at 724 Harbor Drive, 51-51-354-701-09. Doug told the board that the pool had been removed and that there was an error in the living room dimensions. The Secretary informed Doug and the Board of the following requirement under the law:

**211.53b Qualified error; verification, approval, and affidavit; correction of records; rebate; notice and payment; initiation of action; actions of board of review; exemption; appeal; approval; alternative meeting dates; "qualified error" defined.**

(1) If there has been a qualified error, **the qualified error shall be verified by the local assessing officer** and approved by the board of review. Except as otherwise provided in subsection (9), the board of review shall meet for the purposes of this section on Tuesday following the second Monday in December and on Tuesday following the third Monday in July.

Procedurally, in the case of a "qualified error", before the July or December Board of Review meeting, the taxpayer would contact the assessor to verify the error. Therran Ferguson moved that since the assessor was not contacted and therefore was not able to verify the error as required by law; the Board of Review will not hear the appeal. Seconded by Ed Kriskywicz and passed unanimously.

Mr. Parkes was advised to contact the assessor to make an appointment to verify the error and proceed to the December 2014 Board of Review or the requested correction could be made for the 2015 assessment roll. Mr. Parkes favored the 2015 assessment roll approach.

The following information regarding “qualified errors” is found in the instructional area of the form L-4031 July/December Board of Review Affidavit, the document used to memorialize July or December Board of Review changes. Information from this page was read to the Board and Mr. Parkes.

### **Clerical Error**

International Place Apartments

v

Ypsilanti Township

1996 Mich App. 79

On March 29, 1996 the Michigan Court of Appeals clarified the meaning of the term “clerical error” found in MCL 211.53b which authorizes the correction of a clerical error or mutual mistake of fact by the July and December Boards of Review. The Court of Appeals states that the July and December Boards of Review are allowed to correct clerical errors of a typographical or transpositional nature. The July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

### **Mutual Mistake of Fact**

On March 31, 2010, the Michigan Supreme court clarified the meaning of the term “mutual mistake of fact” found in 211.53a which authorizes the recovery of excess payments not made under protest. The Court previously defined “mutual mistake of fact” in Ford Motor Co v City of Woodhaven, 475 Mich 425; 716NW2d 247 (2006) as follows: “a ‘mutual mistake of fact’ is “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” To qualify under the statute, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer. The mutual mistake cannot be imputed to the assessor on an agency theory unless the assessor makes a mistake in performing his/her duties in spreading and assessing the tax.

The Board of Review Summary 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 heard and decided appeals as found in the Board of Review Summary for July 22, 2014. Ed Kriskywicz moved to adjourn at 11:35 a.m., seconded by Therran Ferguson and the motion passed unanimously.

*Respectfully submitted by,*



**Julie Beardslee, Secretary**

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2014 July BOR Change Summary

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Year	Parcel Number	Petition	Class	School	Assessed	Taxable	PRE/MBT	Transfer	Corrected	Corrected	Corrected	Corrected
Owner/Mail Addr.	/Docket				Value	Value			Assessed	Taxable	PRE/MBT	EX
									Value	Value		Transfer
2014	51-146-733-15	25	401	51070	29,700	19,986	100.000	0.000	0	0	100.000	0.000
KOSMOWSKI KATHY A 188 FILMORE ST MANISTEE, MI 49660												
2013	51-270-704-15	13	401	51070	66,600	66,600	0.000	0.000	66,600	66,600	100.000	0.000
MARTIN THOMAS & JULIE 172 WASHINGTON ST MANISTEE, MI 49660												
2013	51-274-704-09	6	401	51070	9,700	9,700	100.000	0.000	0	0	100.000	0.000
MAGEE CHESTER & LORI 321 FIRST AV MANISTEE, MI 49660												
2013	51-274-704-11	7	401	51070	41,900	41,900	100.000	0.000	0	0	100.000	0.000
MAGEE CHESTER & LORI 321 FIRST AV MANISTEE, MI 49660												
2014	51-311-400-05	5	401	51070	45,700	45,700	100.000	0.000	45,700	45,700	100.000	0.000
2013	51-311-400-05	12	401	51070	45,600	45,600	100.000	0.000	0	0	100.000	0.000
BERNER DONNA 511 OAK ST MANISTEE, MI 49660												
2014	51-311-400-09	26	401	51070	36,300	36,300	100.000	0.000	0	0	100.000	0.000
KENSIL MARTIN J & JEAN 410 SIXTH ST MANISTEE, MI 49660												
2013	51-355-703-03	8	401	51070	45,200	41,197	100.000	0.000	0	0	100.000	0.000
SWIATLOWSKI ROY J ET UX 410 NINTH ST MANISTEE, MI 49660												
2013	51-364-708-11	10	401	51070	40,900	32,835	100.000	0.000	0	0	100.000	0.000
MUSCULUS LIVING TRUST 495 FIRST ST MANISTEE, MI 49660												
2013	51-448-705-09	18	401	51070	28,000	28,000	0.000	0.000	28,000	28,000	100.000	0.000
2012	51-448-705-09	17	401	51070	30,700	30,091	0.000	0.000	30,700	30,091	100.000	0.000
2011	51-448-705-09	16	401	51070	29,300	29,300	0.000	0.000	29,300	29,300	100.000	0.000
GREEN EZEKIEL-ALEXANDER 226 RIVER ST MANISTEE, MI 49660												
2014	51-453-705-05	31	401	51070	31,200	30,886	100.000	0.000	0	0	100.000	0.000
CATLETT NANCY 85 POPLAR ST MANISTEE, MI 49660												

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2014 July BOR Change Summary

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Year Parcel Number Owner/Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2014 51-490-214-10 GOING PLACES 298 RIVER ST MANISTEE, MI 49660	15	250	51070	500	500	100.000	0.000	0	0	100.000	0.000
2014 51-490-322-00 VANALSTINE LESLIE E II 255 RIVER ST MANISTEE, MI 49660	2	250	51070	4,300	4,300	100.000	0.000	0	0	100.000	0.000
2014 51-554-702-05 WILLIAMS JOHN C III 128 HANCOCK ST MANISTEE, MI 49660	22	401	51070	21,400	21,400	100.000	0.000	0	0	100.000	0.000
2013 51-572-702-08 PEFLEY JUDITH A 304 FOURTH ST MANISTEE, MI 49660	9	401	51070	29,900	29,900	100.000	0.000	0	0	100.000	0.000
2014 51-574-707-05 DAVIS GLENN PATRICK 339 SECOND ST MANISTEE, MI 49660	3	401	51070	44,900	41,263	100.000	0.000	0	0	100.000	0.000
2014 51-647-702-05 FRANCKOWIAK JOYCE 80 MAGILL ST MANISTEE, MI 49660	1	401	51070	17,400	15,765	100.000	0.000	0	0	100.000	0.000
2014 51-648-705-10 2013 51-648-705-10 JOHNSON LARRY W & SANDRA 515 DAVIS ST MANISTEE, MI 49660	30 29	401 401	51070 51070	24,400 26,800	23,914 23,538	100.000 100.000	0.000 0.000	0 0	0 0	100.000 100.000	0.000 0.000
2013 51-648-706-05 BROWN ROSS L 610 RAMSDELL ST MANISTEE, MI 49660	28	401	51070	20,700	19,734	100.000	0.000	0	0	100.000	0.000
2013 51-655-705-01 2012 51-655-705-01 2011 51-655-705-01 SWIDORSKI JON E ETUX 710 DAVIS ST MANISTEE, MI 49660	21 20 19	401 401 401	51070 51070 51070	24,800 27,500 29,300	24,800 27,500 29,300	0.000 0.000 0.000	0.000 0.000 0.000	24,800 27,500 29,300	24,800 27,500 29,300	50.000 50.000 50.000	0.000 0.000 0.000
2014 51-662-703-02 COOPER IRVING ET UX 904 CENTER ST MANISTEE, MI 49660	4	401	51070	26,800	26,800	100.000	0.000	0	0	100.000	0.000

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2014 July BOR Change Summary


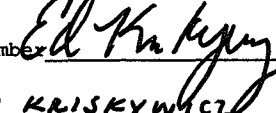
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Year Parcel Number Owner/Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2014 51-690-026-00 DENNY'S AUTO & RADIATOR 333 TENTH ST MANISTEE, MI 49660	14	250	51070	3,700	3,700	100.000	0.000	0	0	100.000	0.000
2014 51-748-711-04 PRATT ASHLEY E & SETH D ET AL 607 KOSCIUSKO ST MANISTEE, MI 49660	32	401	51070	18,000	18,000	100.000	0.000	0	0	100.000	0.000
2014 51-748-736-08 WILSON CHARLES J 915 KOSCIUSKO ST MANISTEE, MI 49660	23	401	51070	17,800	17,800	100.000	0.000	0	0	100.000	0.000
2014 51-748-742-03 CARLSON JOY M 1019 DAVIS ST MANISTEE, MI 49660	24	401	51070	20,700	18,528	100.000	0.000	0	0	100.000	0.000
2014 51-748-743-06 VELASQUEZ JUAN 1014 KOSCIUSKO ST MANISTEE, MI 49660	27	401	51070	23,600	23,600	100.000	0.000	0	0	100.000	0.000
2013 51-770-702-03 DAUNIS ANTHONY W & JERI 1735 MAYWOOD AVE MANISTEE, MI 49660	11	401	51070	17,500	17,461	100.000	0.000	0	0	100.000	0.000
								281,900	281,291		

\*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF MANISTEE, MANISTEE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member  Member Lynda Beaton Member  Member \_\_\_\_\_ Member \_\_\_\_\_

Dated \_\_\_\_\_

**ED KRISKY WCL**