



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

CITY HALL
70 Maple Street

December 18, 2007

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.
231.723.1533

TO: Kelli Sobel, State Tax Commission
Peggy Falk, Equalization Director
Howard Vaas, Manistee Area Public Schools
Rita Crow, 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: December 11, 2007 Board of Review meeting

Enclosed please find a Board of Review Record and Board of Review Minutes for the December 11, 2007 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 errors or mutual mistake with the proper officials who are involved with the assessment figures, rate of taxation, or mathematical computation and all affected official records shall be corrected. **If the error or mutual mistake results in an overpayment or under payment, 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
DECEMBER 11, 2007 9:00 A.M.**

The Board of Review was called to order at 9:00 a.m. on December 11, 2007, in the 2nd Floor Conference Room at City Hall. Chairperson Ruth Ellen Pratt, member Fred Walter and alternate member Jerry Duchon were present. Midge Kubanek was unable to attend for family medical reasons. Julie Beardslee, City Assessor and Secretary of the Board of Review was present.

There was a motion by Fred Walter, seconded by Ruth Ellen Pratt to approve the minutes and record of the July 17, 2007 Board of Review meeting. The motion passed unanimously. Board members were provided copies of the minutes and record.

The Board was reminded that the ad for the December Board of Review meeting was in the Manistee News Advocate on November 29, 2007 and the Notice for Application to the Board of Review for a regular and an alternate member was published by the City Clerk. Alternate member Doug Parkes is planning to submit his application to be a regular member of the Board of Review. There have been no other applicants for the position, nor for the alternate position. Thank you Doug. The Manistee City Council will appoint the new member at the December 18, 2007 meeting.

It was noted that the inflation rate, expressed as a multiplier, to be used in the 2008 Capped Value formula is 1.023.

The City Assessor reported that the Equalization Department has concluded their equalization study using sales studies to project the true cash value for 2008. The sales ratio studies which compare sale prices to assessed values indicate no increase in market value in 2008 for residential property, compared to a 4.78% increase in residential market value last year, 6.36% increase the year before, compared to 5.48% the year before that. The commercial class of property is also flat compared to a 14.21% increase last year, a 10.28% increase the year before, and a 4.43% increase the year before. The industrial class shows no increase in market value.

The current year equalization study by the Equalization Department utilizes sales from 4-1-2005 through 3-31-2007. These increases establish the amount of assessed value to be raised by the assessor in each class of property in the City of Manistee for 2008.

The following handouts were distributed and discussed: the Minutes of the July 2007 Board of Review, the revised Board of Review Policies and Procedures, 2007 Manistee County Millage Rates (entire apportionment report), STC letter of October 25, 2007 regarding Poverty Exemptions and Detroit news article, Poverty Exemption Grand Rapids news article, U.S. Census Bureau definitions of income, STC Bulletin #6, Foreclosure Guidelines, STC Bulletin #7 Michigan Business Tax, and STC Bulletin #9 Tax and Collections Calendar. All copies distributed to the Board can be found in the December 2007 Board of Review file.

There was discussion about income requirements for the Poverty Exemption. The Chairperson, Ruth Ellen Pratt asked about the effect of reverse mortgages on the income statements of senior citizens. A reverse mortgage is generally for homeowners 62 years or older whose debt level on their home is non-existent or low. It enables seniors to convert the equity in their home to cash in order to finance living expenses, home improvements, in-home health care or other needs. Payments are made by the lender to the homeowner (definition from State of Michigan website

explaining reverse mortgage facts). The City Assessor will research the effect of reverse mortgages on income statements for the purpose of Poverty Exemption, and report to the Board.

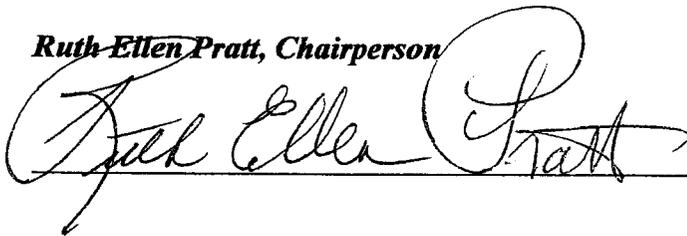
The Board set tentative hours for the 2008 Board of Review as follows: Organizational session, March 4, 2008, 9:00 a.m. until business is concluded. Appeal dates, March 10, 9:00 a.m. to noon and 1:00 p.m. to 5:00 p.m., March 11, 2:00 p.m. to 5:00 p.m. and 6:00 p.m. to 9:00 p.m. March 13, could be a decision making session. The Board was asked to hold Thursday, March 13, 2008 open as a possible decision making date.

The Board's responsibility at the December Board of Review is to correct clerical errors and mutual mistakes of fact as related to taxable and assessed values for 2006 and 2007. The Board decided Principle Residence Exemption filings for 2004, 2005, 2006, and 2007. Poverty Exemption Applications for 2007 were decided. The Board of Review Record will list petitioners and decisions of the Board of Review. The record separates valuation and non valuation appeals. Any pertinent information submitted with the appeals will be found in each parcel record file.

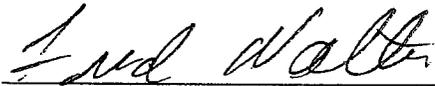
The meeting adjourned at noon, with a motion by Ruth Ellen Pratt and a second by Fred Walter, motion carried.

PRESENT:

Ruth Ellen Pratt, Chairperson



Fred Walter, Member



Jerry Duchon, Alternate Member



Julie Beardslee, Secretary

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR DECEMBER 11, 2007**

CLASS CODES: 201 = COMMERCIAL, 301 = INDUSTRIAL, 401 = RESIDENTIAL, 250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL,
450 = BUILDING ON LEASED LAND, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action
						Assessed Value Taxable Value	Assessed Value Taxable Value	
1	Elaine Sutherland & Mathew Schultz	155 Ford Street Manistee, MI 49660	270-707-04 401	2007	\$35,500 \$35,015	\$0 \$0		100% Poverty Exemption granted.
3	Cooley Construction Attn: Janet Cooley	1266 Industry Drive, Ste. B Traverse City, MI 49686	290-057-00 250	2007	\$5,000 \$5,000	\$0 \$0		Property removed prior to December 31, 2006.
4	Arlene K. Conley	222 First Street Elberta, MI 49628	364-710-05 401	2007	\$39,200 \$39,200	\$39,200 \$39,200		Poverty Exemption denied, claimant's homestead is in Elberta, Michigan.
7	Rennae S. & Jon S. Hansen	526 Second Street Manistee, MI 49660	364-705-09 401	2007	\$43,500 \$33,906	\$0 \$0		100% Poverty Exemption granted.
10	Juan Velasquez	1014 Kosciusko Street Manistee, MI 49660	748-743-06 401	2007	\$39,800 \$35,169	\$0 \$0		100% Poverty Exemption granted.
11	Mary Franckowiak	1008 Vine Street Manistee, MI 49660	748-749-05 401	2007	\$42,200 \$24,998	\$0 \$0		100% Poverty Exemption granted.

**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR DECEMBER 11, 2007**

CLASS CODES: 201 = COMMERCIAL, 301 = INDUSTRIAL, 401 = RESIDENTIAL, 250 = COMMERCIAL PERSONAL, 350 = INDUSTRIAL PERSONAL,
450 = BUILDING ON LEASED LAND, 550 = UTILITY PERSONAL, 99 = REFERENCE ONLY, TE = TAX EXEMPT

Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Reason for Protest & Property Action
2	Ryan & Nicole Shively	265 1st Avenue Manistee, MI 49660	270-722-07 401	2007	100% Homeowner's Principal Residence Exemption granted.
5	Michael & Jean Vickers	562 Broad Avenue Manistee, MI 49660	362-722-04 401	2006	100% Homeowner's Principal Residence Exemption denied for 2006. No evidence of residency submitted.
6	Michael & Jean Vickers	562 Broad Avenue Manistee, MI 49660	362-722-04 401	2007	100% Homeowner's Principal Residence Exemption granted.
8	Henry Lewis Majchrzak	196 6th Street Manistee, MI 49660	648-702-11 401	2006	100% Homeowner's Principal Residence Exemption granted.
9	Henry Lewis Majchrzak	196 6th Street Manistee, MI 49660	648-705-08 401	2006	0% Homeowner's Principal Residence Exemption granted.