



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



**CITY HALL**  
70 Maple Street

December 16, 2008

**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  
Peggy Falk, 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: December 9, 2008 Board of Review meeting

Enclosed please find a Board of Review Record and Board of Review Minutes for the December 9, 2008 meeting.

The Board of Review Record is separated by valuation and non valuation decisions. Please, carefully 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 9, 2008 9:00 A.M.**

The Board of Review was called to order at 9:00 a.m. on December 9, 2008, in the 2<sup>nd</sup> Floor Conference Room at City Hall. Chairperson Ruth Ellen Pratt could not attend. Member Doug Parkes, Member Fred Walter and Alternate Member John Rulison were present. Doug Parkes moved that Fred Walter be appointed the Chairperson of the meeting and John Rulison seconded the motion, approved unanimously. Julie Beardslee, City Assessor and Secretary of the Board of Review was present.

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 2007 and 2008. The Board could decide Principle Residence Exemption filings for 2005, 2006, 2007, and 2008. Poverty Exemption Applications for 2008 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.

There was a motion by Doug Parkes seconded by Fred Walter, to approve the minutes and record of the July 22, 2008 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 25, 2008 and the Notice for Application to the Board of Review for a regular and an alternate member was published by the City Clerk. Ruth Ellen Pratt's regular member term and alternate member Jerry Duchon's term are expiring. There have been two applicants for the open positions. The Manistee City Council will appoint the new member at the December 16, 2008 meeting.

It was noted that the inflation rate, expressed as a multiplier, to be used in the 2009 Capped Value formula is 1.044.

The City Assessor reported that the Equalization Department has concluded their equalization study using sales studies to project the true cash value for 2009. The sales ratio studies which compare sale prices to assessed values, indicate a 6.34% decline in 2009 for residential property, compared to a flat value last year, a 4.78% increase in residential market value the year before, compared to a 6.36% increase the year before that. The commercial class was flat for 2009, same as 2008, and a 14.21% increase the year before that. The industrial class study is not complete. These changes in market value establish the amount of assessed value to be raised or lowered by the assessor in each class of property in the City of Manistee for 2009.

A single year sales study was utilized in the residential class of property (sales from 10/1/07 thru 9/30/08), which yielded 53.17% level of assessed value to market value, a 6.34% decline in value. The two year sales study by the Equalization Department utilized sales from 4-1-2006 through 3-31-2008. This study yielded a 51.54% ratio of assessed to market value or a 3.08% decline in value. The single year sales study was used because it utilized recent sales, indicating a greater decline in value over the two year sales study. The use and establishment of the single year sales study was a collaborative effort of the City Assessor and the Manistee County Equalization Department.

The following handouts were distributed and discussed: Minutes of the July 2008 Board of Review, Board of Review Policies and Procedures, 2008 County millage rates (cover page), Conditional Rescission of Principal Residence Exemption Assessor's letter, Poverty Exemption Application for 2008, News Article about Poverty Exemption and Conditional Rescissions, 2008 Property Transfer List and Foreclosure List, State Tax Commission letters of 5-23-08 & 10-2-08 regarding Poverty Exemptions, STC Bulletin #6 Inflation Rate Multiplier, STC Bulletin #8 Tax and Collections Calendar. All copies distributed to the Board can be found in the December 2008 Board of Review file.

The Secretary reported the tentative hours for the 2009 Board of Review as follows: Organizational session, March 3, 2009, 9:00 a.m. until business is concluded. Appeal dates, March 9, 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., March 10, 2:00 p.m. to 5:00 p.m. and 6:00 p.m. to 9:00 p.m. March 12 and 13 could be decision making sessions. The Board was asked to hold Thursday, March 12, 2009 and Friday, March 13, 2009 open as possible decision making dates.

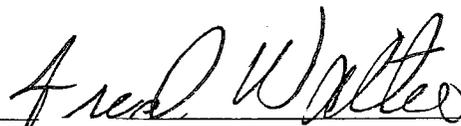
The meeting adjourned at 11:30 a.m., with a motion by Doug Parkes and a second by Fred Walter, motion carried.

**PRESENT:**



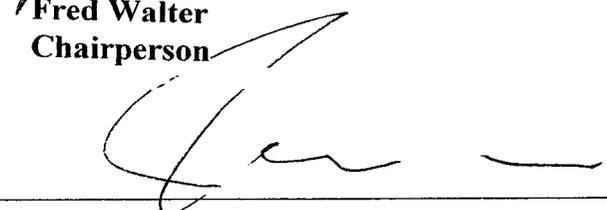
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**Doug Parkes**  
Member



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**Fred Walter**  
Chairperson



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**John Rulison**  
Alternate Member



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**Julie Beardslee**  
Secretary

**BOARD OF REVIEW RECORD  
ASSESSED & TAXABLE VALUE  
FOR DECEMBER 9, 2008**

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	McDougall Electric Attn: Craig L. McDougall	P.O. Box 323 East Lake, MI 49626	190-170-00 250	2008	\$8,000 \$8,000	\$8,000 \$8,000		Value confirmed at \$8,000. No Personal Property Statement filed. Business located on the corner of Cleveland Street and Van Buren Street on 12-31-07 tax day.
3	Elaine Sutherland	155 Ford Street Manistee, MI 49660	270-707-04 401	2008	\$35,700 \$35,700	\$0 \$0		100% Poverty Exemption granted.
5	Leaf Financial Corp. cc: Hokanson Camera & Office Equipment	2005 Market Street, FL 15 Philadelphia, PA 19103	490-409-00 99	2008	\$4,100 \$4,100	\$0 \$0		Leased expired May 27, 2007.

**BOARD OF REVIEW RECORD  
NON VALUATION APPEALS  
FOR DECEMBER 9, 2008**

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	James C. Hanson	5571 Pembury West Bloomfield, MI 48322-4012	258-014-00 401	2008	100% Principal Residence Exemption denied. 100% Principal Residence Exemption in West Bloomfield. Not registered to vote in Manistee until July 21, 2008.
4	Samuel P. Danks	267 First Avenue Manistee, MI 49660	270-722-09 401	2008	100% Principal Residence Exemption granted for 2008 only.