



July 23, 2010

TO: Howard Vaas, Manistee Area Public Schools
Rita Crow Curtis, Business Coordinator, Manistee Intermediate School District
Michelle Wright, City Clerk
Edward Bradford, Finance Director
Russ Pomeroy, County Treasurer
Virginia Fox, West Shore Community College
Roger Elbers, Equalization Director

FROM: Julie Beardslee, City Assessor 

RE: July 20, 2010 Board of Review meeting

Enclosed please find a Board of Review Record and Board of Review Minutes for the July 20, 2010 meeting.

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

Please note that the enclosed are 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.**

cc: Mitch Deisch
enc: 1

FROM THE DESK OF

*City of Manistee
Julie Beardslee, City Assessor
70 Maple Street
P.O. Box 358
Manistee, MI 49660
jbeardslee@ci.manistee.mi.us*

*Phone: (231) 398-2802
Fax: (231) 723-1546*

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE
MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI
JULY 20, 2010- 9: 00 A.M.

Secretary Julie Beardslee called the Board of Review to order at 9:15 a.m. on July 20, 2010. Member John Rulison, Member Philip Sturtevant and Alternate Member Therran Ferguson were present. Doug Parkes is out of town. Therefore, Therran Ferguson is serving as an alternate member. Julie Beardslee, City Assessor and Secretary of the Board of Review was present. Therran Ferguson moved that Phil Sturtevant serve as the Chairperson of the July meeting in the absence of Doug Parkes. John Rulison seconded, all in favor. The Board corrected clerical errors and qualified errors as related to assessment figures for 2009 and 2010. 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 following: 2010 Property Tax Appeals which is Bulletin No. 12 of 2009, Ability of July/December BOR to Correct Qualified Errors, which is Bulletin No. 3 of 2010, Poverty Exemptions, which is Bulletin No. 7 of 2010. The Board discussed the State Tax Commission bulletins.

The public notice for today's meeting was published in the Manistee News Advocate on June 25, 2010.

The Board approved the March 2010 Board of Review Minutes, with the following correction: The term of alternate member Therran Ferguson expires January of 2011. The City Assessor will send Therran an application for the upcoming appointment. The motion to approve the minutes with the above stated correction was passed with a motion by Philip Sturtevant and seconded by Therran Ferguson. All were in favor.

The Board reviewed the Michigan Tax Tribunal Summary list. A somewhat unusual occurrence is the filing of three full Tribunal appeals by Robert and Laura Horvat for the Super 8, Dacaró Realty for Amptech, and GHB RE Holding LLC for the former Tuscan Grille. The City Assessor cannot recall having three full Tribunal appeals in one year.

The secretary reminded the Board of the December 14, 2010 session to correct clerical and qualified errors and to hear Principal Residence Exemption and Poverty Exemption appeals.

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.

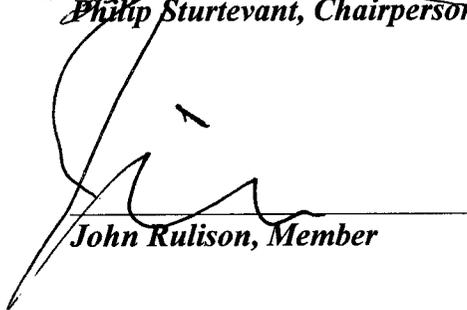
The Board heard and decided appeals as found in the Board of Review Record for July 20, 2010.

Phil Sturtevant moved to adjourn at 11:35 a.m. John Rulison seconded, and the motion passed unanimously.

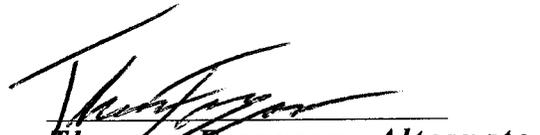
PRESENT:



Philip Sturtevant, Chairperson



John Rulison, Member



Theryan Ferguson, Alternate Member



Julie Beardslee, Secretary

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR JULY 20, 2010**

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	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action Record of Vote
						Assessed Value	Taxable Value	
1	Jenny Melchert	904 Ramsdell St. Manistee, MI 49660	748-739-03 401	2010	\$28,400 \$27,616	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.
3	Rachael Florian	228 Grove St. Manistee, MI 49660	144-708-05 401	2010	\$53,700 \$53,700	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.
4	Nancy Catlett	85 Poplar St. Manistee, MI 49660	453-705-05 401	2010	\$34,700 \$34,700	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.
5	Glenn Patrick Davis	339 2nd St. Manistee, MI 49660	574-707-05 401	2010	\$50,500 \$37,976	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.
6	Desiree Frechette	454 4th St. Manistee, MI 49660	374-720-09 401	2010	\$34,300 \$21,382	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.
7	City of Manistee	PO Box 358 Manistee, MI 49660	260-707-01 402	2010	\$82,500 \$2,932	\$0 \$0		Tax Exempt property. Unanimous vote.
8	City of Manistee	PO Box 358 Manistee, MI 49660	260-707-09 402	2010	\$133,700 \$4,537	\$0 \$0		Tax Exempt property. Unanimous vote.
8A	City of Manistee	PO Box 358 Manistee, MI 49660	260-709-01 402	2010	\$289,000 \$23,795	\$0 \$0		Tax Exempt property. Unanimous vote.
9	City of Manistee	PO Box 358 Manistee, MI 49660	260-711-01 402	2010	\$175,200 \$1,463	\$0 \$0		Tax Exempt property. Unanimous vote.
10	City of Manistee	PO Box 358 Manistee, MI 49660	260-712-01 402	2010	\$23,900 \$929	\$0 \$0		Tax Exempt property. Unanimous vote.
12	Mariah Power Inc.	5450 Louie Lane Reno, NV 89511	190-185-00 350	2010	\$20,000 \$20,000	\$0 \$0		Mistakenly assessed personal property. Unanimous vote.
14	Suds-N-Bucket	306 McKee St. Manistee, MI 49660	590-094-00	2009	\$2,000 \$2,000	\$0 \$0		Out of Business. Business never commenced. Unanimous vote.
15	VOID							
17	Juan Velasquez	1014 Kosciusko Street Manistee, MI 49660	748-743-06 401	2010	\$34,600 \$33,798	\$0 \$0		100% Poverty Exemption granted. Unanimous vote.

**BOARD OF REVIEW RECORD
ASSESSED & TAXABLE VALUE
FOR JULY 20, 2010**

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Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year	Assessed Value Taxable Value	BD of Review		Reason for Protest & Property Action Record of Vote
						Assessed Value Taxable Value	Assessed Value Taxable Value	
18	Mary Stefanick etal	520 Florence St. Lansing, MI 48910	448-728-07 401	2010	\$42,500 \$34,872	\$42,500 \$27,244		2010 reversal of 50% taxable value uncapping. Unanimous vote.

**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR JULY 20, 2010**

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Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year	Reason for Protest & Property Action Record of Vote
2	Brian & Cindy Verschueren	386 4th St. Manistee, MI 49660	574-726-07 401	2010	100% Principal Residence Exemption Unanimous vote.
11	Melissa Vasquez	294 4th St. Manistee, MI 49660	572-702-04 401	2010	100% Principal Residence Exemption Unanimous vote.
13	Jeremie & Amanda Schwartz	1000 Vine St. Manistee, MI 49660	748-749-01 401	2009	100% Principal Residence Exemption Unanimous vote.
16	Wm. J. Klinesteker etux	3814 Rockwood Dr. Kalamazoo, MI 49004	647-708-07 401	2010	Late filed rescind of Principal Residence Exemption by taxpayer 0% Principal Residence Exemption Unanimous vote.