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ADMINISTRATION
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POLICE DEPARTMENT
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FIRE DEPARTMENT
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WASTEWATER PLANT
50 Ninth St.
231.723.1553



December 22, 2010

TO: Edward Bradford, Finance Director
Rita Crow Curtis, Business Coordinator, Manistee Intermediate School District
Russ Pomeroy, County Treasurer
Kelli Sobel, State Tax Commission
Howard Vaas, Manistee Area Public Schools
Scott Ward, VP of Administrative Services, West Shore Community College

FROM: Julie Beardslee, City Assessor 

RE: December 14, 2010 Board of Review meeting

Enclosed please find a Board of Review Record and Board of Review Minutes for the December 14, 2010 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 14, 2010 9:00 A.M.**

The Board of Review was called to order at 9:00 a.m. on December 14, 2010 in the 2nd Floor Conference Room at City Hall. Chairperson Doug Parkes and Member John Rulison were present. Member Phil Sturtevant had an unexcused absence. The Board decided to proceed, as a quorum was present, even with the absence of Phil Sturtevant. Julie Beardslee, City Assessor and Secretary of the Board of Review was present.

The Board's responsibility for the December Board of Review is to correct clerical errors and mutual mistakes of fact as related to taxable and assessed values for 2009 and 2010. The Board could decide Principle Residence Exemption filings for 2007, 2008, 2009 and/or 2010. Poverty Exemption Applications for 2010 could be 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 John Rulison, seconded by Doug Parkes to approve the minutes and record of the July 20, 2010 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 December 1, 2010. The Notice for Application to the Board of Review for a regular and an alternate member was published by the City Clerk. The appointment was on the Council agenda for December 7, 2010. Doug Parkes was appointed as a regular member and Therran Ferguson as an alternate member. Congratulations and thank you for serving!

The following handouts were distributed and discussed: Minutes of the July 2010 Board of Review, Poverty Exemption Application for 2010, Bulletin #19 2011 Property Tax Appeal Procedures, Bulletin #20 2011 Board of Review. All copies distributed to the Board can be found in the December 2010 Board of Review file.

It was noted that the inflation rate as established by the State of Michigan and expressed as a multiplier for the 2011 Capped Value formula, is 1.017. This would indicate a 1.7% increase in taxable value for 2011, exclusive of new construction, demolition and the uncapping of taxable value.

The City Assessor reported that the Equalization Department has not yet completed the equalization study for the commercial class of property in the City of Manistee. The residential class of property, measured by sales occurring between 10-1-2009 and 9-30-2010 indicate a 7.68% decrease in assessed value. The industrial class of property, measured by the appraisal of industrial parcels by the equalization department, indicates a 3.62% decline in assessed value. The assessor will report the entire study result to the Board at the Organizational Meeting on March 8, 2011. These studies will project changes in market value and establish the amount of assessed value to be increased or decreased by the assessor in each class of property for 2011. These changes, in turn, will affect the 2011 taxable value in the City.

The Northwest Michigan Assessor's Association will be hosting a Board of Review training session, presented by Larry Griggs, Assessment and Certification Division District 3 Supervisor. The training will take place in Traverse City at the Park Place Dome on Friday, January 21, 2011 from 1 p.m. to 4 p.m. The Board expressed in interest in attending, the secretary will send in the registration sheet.

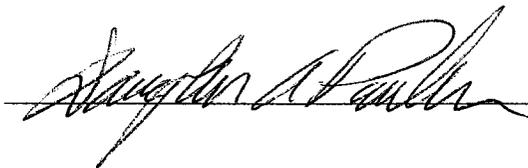
The assessor reported that the newly formed Manistee County Assessor's Association had met in July, September and December of 2010. The primary focus is to come to a consensus with assessors and the Manistee County Equalization and Treasurer's Offices regarding issues of property tax administration. The issues are many and new issues arise daily.

Doug Parkes suggested that the assessor prepare a short summary regarding the 1.017 taxable value multiplier for 2011. He would like the summary to address the possibility of an increase in taxable value and the possibility of a decrease in assessed value, which will occur with many parcels in the City in 2011. The Board asked that the prohibition of the practice of "following sales" by the assessor and/or the Board of Review (reducing or raising assessed value to 50% of the sale price) be addressed in the summary as well. The prohibition against "following sales" is reinforced by State law, rule and regulation. Doug asked that the summary be distributed to taxpayers with the Board of Review petition and Rules of Procedure, before the taxpayer appears before the Board.

The Secretary reported the tentative hours for the March 2011 Board of Review as follows: Organizational meeting, March 8, 2011, 9:00 a.m. until business is concluded. Appeal dates, March 14, 9am to noon & 1pm to 4pm. March 15, 2pm to 5pm & 6pm to 9pm. Thursday, March 17, could be a decision making session.

The Board heard and decided appeals until 11:15 a.m. when the meeting adjourned with a motion by John Rulison, seconded by Doug Parkes, the motion carried.

PRESENT:



Doug Parkes, Chairperson



John Rulison, Member



Julie Beardslee, Secretary



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December 22, 2010

TO: City of Manistee Taxpayers
FROM: Julie Beardslee, City Assessor

Enclosed please find a Petition to Board of Review for Revision of Property Assessment. This petition is a record of the revision made for your property, due to mutual mistake of fact, clerical error, Homeowner's Principal Residence Exemption revision, a Conditional Rescission revision or Poverty Exemption appeal. The change on the enclosed petition was made at the December Board of Review meeting held on December 14, 2010.

If a **2010** corrected tax bill or refund is necessary in your case, it is enclosed with this mailing. Contact the City Finance Office at (231) 398-2804 if you have a question regarding **2010** refunds.

If a **pre 2010** refund is necessary, it will be mailed within thirty days. Contact the County Treasurer's Office at (231) 723-3173 regarding refunds **before 2010**.

Further appeal of a **Homeowner's Principal Residence Exemption** or denial may be made within 35 days of the Board's action, to the: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909, (517) 373-3003.

Further appeal of a requested **Poverty Exemption or valuation correction** may be made within 30 days of the Board's action, to the: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909, (517) 373-3003.

JB:jb



**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR DECEMBER 14, 2010**

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
1	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-13 402	2007	100% Principal Residence Exemption granted for 2007.
2	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-13 402	2008	100% Principal Residence Exemption granted for 2008.
3	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-13 402	2009	100% Principal Residence Exemption granted for 2009.
4	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-13 402	2010	100% Principal Residence Exemption granted for 2010.
5	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-15 402	2007	100% Principal Residence Exemption granted for 2007.
6	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-15 402	2008	100% Principal Residence Exemption granted for 2008.
7	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-15 402	2009	100% Principal Residence Exemption granted for 2009.
8	Michael & Deb Majchrzak	1925 12th St. Manistee, MI 49660	363-701-15 402	2010	100% Principal Residence Exemption granted for 2010.
9	Judith A. Ball	488 2nd St. Manistee, MI 49660	364-709-03 401	2010	100% Principal Residence Exemption granted for 2010.

**BOARD OF REVIEW RECORD
NON VALUATION APPEALS
FOR DECEMBER 14, 2010**

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Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year Protested	Reason for Protest & Property Action
10	Daniel & Kimberly Hughes	604 Spruce St. Manistee, MI 49660	366-705-01 401	2007	100% Principal Residence Exemption granted for 2007.
11	Daniel & Kimberly Hughes	604 Spruce St. Manistee, MI 49660	366-705-01 401	2008	100% Principal Residence Exemption granted for 2008.
12	Daniel & Kimberly Hughes	604 Spruce St. Manistee, MI 49660	366-705-01 401	2009	100% Principal Residence Exemption granted for 2009.
13	Daniel & Kimberly Hughes	604 Spruce St. Manistee, MI 49660	366-705-01 401	2010	100% Principal Residence Exemption granted for 2010.
14	Matthew & Kim Tailford	603 Spruce St. Manistee, MI 49660	371-706-11 401	2010	100% Principal Residence Exemption granted for 2010.
15	Mike & Deanna Monroe	188 7th St. Manistee, MI 49660	748-711-12 401	2010	100% Principal Residence Exemption granted for 2010.
16	Mark & Sheila Lavender	1742 Vine St. Manistee, MI 49660	770-703-03 401	2009	100% Principal Residence Exemption granted for 2009.
17	Mark & Sheila Lavender	1742 Vine St. Manistee, MI 49660	770-703-03 401	2010	100% Principal Residence Exemption granted for 2010.

**BOARD OF REVIEW RECORD
 ASSESSED & TAXABLE VALUE
 FOR DECEMBER 14, 2010**

CLASS CODES:

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 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	
18	Elaine Sutherland	155 Ford St. Manistee, MI 49660	270-707-04 401	2010	\$33,000 \$33,000	\$0 \$0	\$0 \$0	100% Poverty Exemption granted.
19	Rita Archer-Russo	270 9th St. Manistee, MI 49660	612-375-06 401	2010	\$30,500 \$29,910	\$0 \$0	\$0 \$0	100% Poverty Exemption granted.