

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE
MEETING HELD AT CITY HALL, 70 MAPLE ST., MANISTEE MI
JULY 19, 2011- 9: 00 A.M.

Secretary Julie Beardslee called the Board of Review to order at 9:02 a.m. on July 19, 2011. Chairperson Doug Parkes, Member John Rulison and Member Philip Sturtevant 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 2010 and 2011. Hearings for Principal Residence Exemption Affidavit appeals (current year and three year's prior) and Hardship Exemption appeals were accomplished. The Board will hear appeals related to the "Klooster decision" of the Supreme Court. The State Tax Commission issued a directive dated June 9, 2011 regarding the implementation of the decision. The Board is prohibited from hearing valuation appeals by the rules of the State Tax Commission and the General Property Tax Law.

Mr. and Mrs. Ernzen appeared before the Board regarding the "recapping" of several parcels of property, held as joint tenants with full rights of survivorship and directly related to the "Klooster decision." Please see the record and petition for pertinent data and decision results.

John Pershbacher had scheduled a 9:15 a.m. appointment, regarding his application for a Poverty Exemption. He did not appear for his appointment.

The Board received copies of the following: 2011 Property Tax Appeals which is Bulletin No. 19 of 2010, Ability of July/December BOR to Correct Qualified Errors, which is Bulletin No. 3 of 2010, City of Manistee Poverty Exemption Application, June 9, 2011 STC letter with a subject line "The Michigan Supreme Court's Decision in Klooster v City of Charlevoix." 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 8, 2011.

The Board approved the March 2011 Board of Review Minutes, The motion to approve the minutes was passed with a motion by Doug Parkes and seconded by Philip Sturtevant. All were in favor.

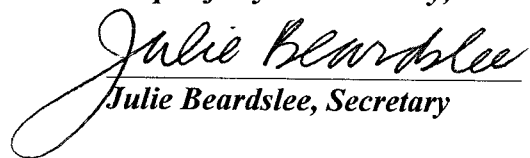
The secretary reminded the Board of the December 13, 2011 session to correct clerical and qualified errors and to hear Principal Residence Exemption and Poverty Exemption appeals. Also, the terms of Phil Sturtevant, Member and Ruth Ann Winicki, Alternate, expire in January of 2012.

The Board of Review 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 19, 2011.

Phil Sturtevant moved to adjourn at 10:45 a.m. John Rulison seconded, and the motion passed unanimously.

Respectfully submitted by,


Julie Beardslee, Secretary

BOARD OF REVIEW RECORD
 ASSESSED & TAXABLE VALUE
 FOR JULY 19, 2011



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	Assessed Value Taxable Value	
1	Carolyn Ernzen etal	1740 Cliffs Landing #201 Ypsilanti, MI 48198	448-718-12 401	2011	\$23,200 \$23,200	\$23,200 \$23,200		MCL 211.27a(7)c provides exception to uncapping a life estate, until the expiration of the life estate. Petition denied. Unanimous vote.
2	Carolyn Ernzen etal	1740 Cliffs Landing #201 Ypsilanti, MI 48198	370-702-01 401	2011	\$77,200 \$77,200	\$77,200 \$77,200		MCL 211.27a(7)c provides exception to uncapping a life estate, until the expiration of the life estate. Petition denied. Unanimous vote.
3	John Perschbacher	420 3rd St. Manistee, MI 49660	374-714-01 401	2011	\$118,200 \$92,675	\$118,200 \$92,675		Assets exceed the City asset test of \$22,117. Poverty Exemption denied. Unanimous vote.
4	Thomas and Patricia Cichy	555 Bryant Ave. Manistee, MI 49660	362-721-01 401	2011	\$66,900 \$66,900	\$66,900 \$66,900		The reversal of uncapping denied, because of STC letter of 6-9-11, re: Life Estate Petition denied. Unanimous vote.
4A	Thomas and Patricia Cichy	555 Bryant Ave. Manistee, MI 49660	362-722-14 401	2011	\$11,900 \$11,900	\$11,900 \$11,900		The reversal of uncapping denied, because of STC letter of 6-9-11, re: Life Estate Petition denied. Unanimous vote.
5	Jean Slawinski	297 4th St. Manistee, MI 49660	572-711-07 401	2011	\$36,600 \$20,055	\$0 \$0		100% Poverty Exemption, qualifies under all income and asset standards. Exemption granted. Unanimous vote.
6	Glenn Patrick Davis	339 2nd St. Manistee, MI 49660	574-707-05 401	2011	\$46,700 \$38,621	\$0 \$0		100% Poverty Exemption granted. Exemption granted. Unanimous vote.
7	Juan Velasquez	1014 Kosciusko Street Manistee, MI 49660	748-743-06 401	2011	\$31,700 \$31,700	\$0 \$0		100% Poverty Exemption granted, meets income and asset test. Exemption granted. Unanimous vote.
8	Nancy Catlett	85 Poplar St. Manistee, MI 49660	453-705-05 401	2011	\$31,900 \$31,900	\$0 \$0		100% Poverty Exemption granted. Exemption granted. Unanimous vote.
9	City of Manistee Housing Commissior ATT: Clinton	273 6th Ave. Manistee, MI 49660	211-106-02 301	2011	\$17,000 \$17,000	\$0 \$0		Tax Exemption, former Fortier Industries building purchased by the Manistee Housing Commission. Exemption granted. Unanimous vote.
10	Concord Merchant Services Inc. DBA Concord Merchant	PO Box 3868 Englewood, CO 80155	190-155-10 250	2011	\$100 \$100	\$0 \$0		Personal property statement dated 1-18-11, statement was not processed. Petition granted. Unanimous vote.
11	William Brooks PLLC	12932 Chicago Ave. Wellston, MI 49689	490-420-00 250	2011	\$2,400 \$2,400	\$0 \$0		Personal property removed from City, out of business 6-1-10. Petition granted. Unanimous vote.

BOARD OF REVIEW RECORD
 NON VALUATION APPEALS
 FOR JULY 19, 2011



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Petition #	Name	Mailing Address	Property # 51-51 Class Code	Assessment Year	Reason for Protest & Property Action Record of Vote
12	Mark and Roberta Dougher	1117 Bond St. Niles, MI 49120	672-702-09 401	2010	100% Principal Residence Exemption for 2010, voters registration and drivers license proof.
13	Roy and Lynette Swiatlowski	410 9th St. Manistee, MI 49660	355-704-07 402	2008	Petition granted. Unanimous vote. Vacant contiguous to 410 9th St., Roy and Lynette's Principal Residence. 100 PRE granted for 2008.
14	Roy and Lynette Swiatlowski	410 9th St. Manistee, MI 49660	355-704-07 402	2009	Petition granted. Unanimous vote. Vacant contiguous to 410 9th St., Roy and Lynette's Principal Residence. 100 PRE granted for 2009.
15	Roy and Lynette Swiatlowski	410 9th St. Manistee, MI 49660	355-704-07 402	2010	Petition granted. Unanimous vote. Vacant contiguous to 410 9th St., Roy and Lynette's Principal Residence. 100 PRE granted for 2010. Petition granted. Unanimous vote.