

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE

**MEETING HELD AT CITY HALL, 2ND FLOOR CONFERENCE ROOM,
70 MAPLE ST., MANISTEE MI**

MARCH 6, 2012

9:00 a.m.

The Board of Review was called to order at 9:05 a.m. on March 6, 2012. Members Doug Parkes, Therran Ferguson, Alternate Member Lynda Beaton and Julie Beardslee, City Assessor, were present for the organizational session of the Board of Review. A quorum of the Board was present. John Rulison's regular member position will be filled by alternate member Lynda Beaton.

City Assessor Julie Beardslee will act as the Secretary to the Board of Review, so moved with a motion by Lynda Beaton, seconded by Doug Parkes, and unanimously passed.

Therran Ferguson was appointed to the Board as a regular member and Lynda Beaton was appointed as an alternate member by City Council, with terms expiring on December 31, 2014. Mary Bachman, Deputy City Clerk, administered the Oath of Office for Lynda Beaton and Therran Ferguson.

Therran Ferguson nominated Doug Parkes as Chairperson, seconded by Lynda Beaton, the motion passed.

The December 2011 Board of Review Minutes and Record were approved with a motion by Therran Ferguson and seconded by Doug Parkes, all voting in favor.

In the case of a conflict of interest the member so affected will excuse themselves from the discussion and the appeal process, including the decision making period. If there is a procedural question, Robert's Rules of Order prevail. The use of Robert's Rules of Order was approved with a motion by Doug Parkes, seconded by Therran Ferguson, all voting in favor.

The Board reviewed the appeal process in organizational terms. The Board meets March 12, 2012 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 13, 2012 from 2:00 p.m. to 5:00 p.m. and 6:00 p.m. to 9:00 p.m. The Board of Review meeting notice was published in the Manistee News Advocate on March 1, 2 and 3, 2012. The Board decided to keep the morning of Wednesday, March 14 and Thursday, March 15, 2012 open for a possible special decision making session. Julie Beardslee will act as the receptionist for the Board meeting room, organizing, directing and assisting taxpayers in the reception area of the Board of Review. Jacki Osgood will also assist. The Secretary will also print property record cards and copies for the Board of Review and taxpayers and answer the telephone. The Board will be responsible for obtaining information from taxpayers regarding their appeals, in order to make decisions. The Board was reminded that Petitioners bear the burden of proof of value, hopefully submitting information to the Board to support their contention of value.

The Board reviewed the Rules of Procedure for the Board of Review, which were approved by the City Council on November 7, 2007. The Rules were approved with a motion by Therran Ferguson and seconded by Doug Parkes, all voted in favor. The Rules are distributed to taxpayers with their petition. Letters of authority from taxpayers authorizing an agent or representative to appeal, must have the notarized signature of the person whose property is assessed. Appointments can be made, but there is a preference not to schedule appointments.

2012 Property Record Cards have not been printed, and will not be printed, en mass. State Tax Commission Bulletin No. 12 of 2002 states that "the assessor is no longer required to maintain a current "paper copy/hard copy" of each appraisal record card . . ." The Board will request copies of the cards from the Secretary, if they wish, as they hear the appeal. The Board asked that most parcel files be pulled, for use in the decision making process. Taxpayers will be provided the property record card upon request. One appellant and an agent or spouse will appear at a time, no "mob style" appeals will be permitted.

The Board reviewed the Federal Poverty Guidelines for 2012 Hardship Exemptions including the 2012 combined asset level. Both of these standards have been approved by the City Council. Hardship Exemption applications are available at the Assessor's office and are available at the counter of the first floor of City Hall, in a clearly marked yellow folder. The applications are available during the Board of Review for filing at the July and December 2012 Boards of Review. Taxpayers should have the City Assessor's office review the application to insure it is complete. The Board of Review can reject an incomplete application.

The Board reviewed the 2012 Notice of Township and City Boards of Review and Tentative Equalization Ratios and Factors, as published by the Manistee County Equalization Department.

The Board was again reminded that if the assessor does not meet the assessed value in accordance with Equalization Department projections, an equalization factor is assigned to the class. The forms summarizing projected 2012 Equalization Department assessed values, the L-4018 (final form), L-4022 and L-4023, were available. The Economic Condition Factors and City of Manistee Land Values were available along with sales contained in the Detailed Sale Report, listing sales data from 10-1-2009 thru 9-30-2011. The 2012 Intermediate Assessment Roll was available for the Board to review, as well as copies of the Notices of Assessment Change. The 2012 City Assessor's Report to the City Council, was available to the Board.

The Board was provided State Tax Commission Bulletins: Bulletin #12 Procedural Changes for the 2012 Assessment Year, Bulletin #18, 2012 Board of Review, Bulletin #16, Property Tax Appeal Procedures and the City of Manistee Board of Review Rules of Procedure.

The Board decided generally, not to accept late filed personal property, unless presented with a letter or in person, using the direction offered in STC Bulletin #5 of 2006 regarding late filed personal property statements at the July and December Boards of Review.

The Board reviewed and decided petitions received through the mail. The record of the petitions decided this day will be found in the Board of Review Record.

Copies of the attachments to appeals received by the Board of Review will be found in the individual parcel files in the City Assessor's Office. Copies of all handouts to the Board of Review associated with these minutes can be found in the March 2012 Board of Review file in the City Assessor's office.

The meeting adjourned at 1:10 p.m., with a motion by Lynda Beaton, seconded by Doug Parkes and passed unanimously.

RESPECTFULLY SUBMITTED:


Julie Beardslee, Secretary

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