

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE

**MEETING HELD AT CITY HALL, 2ND FLOOR CONFERENCE ROOM,
70 MAPLE ST., MANISTEE MI
MARCH 5, 2013
9:00 a.m.**

The Board of Review was called to order at 9:05 a.m. on March 5, 2013, by Julie Beardslee, in the absence of a Chairperson. Members T. Eftaxiadis, Therran Ferguson, 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.

Lynda Beaton nominated Therran Ferguson as Chairperson, seconded by Therran Ferguson, the motion passed, with T. Eftaxiadis abstaining, as the Oath of Office had yet to be administered.

Motion by Therran Ferguson, second by Lynda Beaton to appoint City Assessor Julie Beardslee to act as Secretary for the Board of Review. Discussion followed with T Eftaxiadis questioning the role of the Secretary for the Board of Review. He mentioned that the public wondered about the Board functioning as an independent decision-making body; separate from the City Assessor. It was his experience that the Board of Review acted as an independent body. Members discussed pros and cons. The City Assessor suggested that the Chairperson could act as the Receptionist and Secretary for the Board of Review. It was also mentioned that without the presence of the Assessor and her computer equipment, access to Assessing.NET and other electronic data would be difficult. Computer equipment for the Board was suggested but the consensus of the Board felt it was not necessary. Following this discussion a vote was taken and the motion passed authorizing the City Assessor to act as Secretary to the Board of Review; with T. Eftaxiadis abstaining as the Oath of Office had yet to be administered.

The December 2012 Board of Review Minutes and Record were approved with a motion by Lynda Beaton and seconded by Therran Ferguson, all voting in favor, with T. Eftaxiadis abstaining, not having had the Oath of Office.

Lynda Beaton was appointed to the Board as a regular member, with a term expiring 12/31/15. T. Eftaxiadis was appointed to the Board, with a term expiring 12/31/13. Therran Ferguson's term expires 12/31/14. Michelle Wright, City Clerk, administered the Oath of Office for T. Eftaxiadis.



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 Board reached a consensus in this matter.

The Board reviewed the appeal process in organizational terms. The Board meets March 11, 2013 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 12, 2013 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 February 28, March 1 and 2, 2013. The Board decided to keep Friday, March 15 and Monday, March 18, 2013 (beginning at 9:00 a.m.) open for a possible special decision making session, no appeals being heard these days. The decision making days will be posted in accordance with the Open Meetings Act, as special meetings, in session until business is concluded.

Jacki Osgood and Julie Beardslee will act as receptionists for the Board meeting room, organizing, directing and assisting taxpayers in the reception area of the Board of Review. The Secretary will also print property record cards and necessary copies for the Board of Review and taxpayers and answer the telephone. Listing sheets are available to the Board, if that information is desired. Therran Ferguson mentioned bringing his laptop to enable access to the multi-list for sales data and asking prices. 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 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.

2013 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 requested that the Secretary provide copies of the 2013 Property Record Card and the historical file for each appeal. 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 2013 Hardship Exemptions including the 2013 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 may be filed at the March, July and December 2013 Boards of Review. Taxpayers should have the City Assessor review the application to insure it is complete. The Board of Review can reject an incomplete application. The filing deadline for the March Board of Review was 5:00 p.m. on March 8, 2013.

The Board reviewed the 2013 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 2013 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 10-1-2011 thru 9-30-2012 (the sales time frame for 2013 assessed values). The 2013 Intermediate Assessment Roll is available for the Board to review, as well as copies of the Notices of Assessment Change.

The Board was provided STC Bulletin #16 Board of Review 2013 and Bulletin #15 of 2013 Property Tax Appeal Procedures, the City of Manistee Board of Review Rules of Procedure and a blank copy of the 2013 Poverty Exemption Application. There was discussion regarding "following sales" and the State rule and law prohibiting the assessor and the Board of Review from setting assessed and/or taxable value at 50% of a sale price.

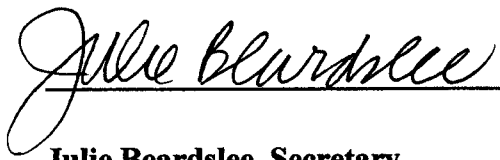
The Board decided generally, not to accept late filed personal property, unless presented with a letter or in person, using the direction offered in STC Bulletin #5 of 2006 regarding late filed personal property statements at the July and December Boards of Review.

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 2013 Board of Review file in the City Assessor's office.

The meeting adjourned at 12:20 p.m., with a motion by Therran Ferguson, seconded by T. Eftaxiadis and passed unanimously.

RESPECTFULLY SUBMITTED:



Julie Beardslee, Secretary

APPROVED:

DATE