

MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE
MEETING HELD AT CITY HALL, 70 Maple St., MANISTEE MI
DECEMBER 9, 2014 9:00 A.M.

The Board of Review was called to order at 9:10 a.m. on December 9, 2014 in the 2nd Floor Conference Room at City Hall. Chairperson Therran Ferguson, Members Ed Kriskywicz and Alternate Member Erin Pontiac were present. Lynda Beaton was excused, she was called away for family matters. Julie Beardslee, City Assessor and Secretary to 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 2013 and 2014. The Board could decide Principle Residence Exemption filings for 2011, 2012 and 2013. Poverty and Veteran Exemption Applications for 2014 will be decided. The December Board of Review Summary lists petitioners and decisions of the Board of Review. Any pertinent information submitted with the appeals will be found in each parcel record file, with the petition filed for each appeal.

There was a motion by Ed Kriskywicz, seconded by Therran Ferguson to approve the minutes and record of the July 22, 2014 Board of Review meeting. The motion passed unanimously.

The Board was reminded that the ad for the December Board of Review meeting was in the Manistee News Advocate on November 24, 2014. The Notice for Application to the Board of Review for a regular member and an alternate member, was published by the City Clerk. A Board of Review member and alternate member will be appointed by Council on 12-16-14. Therran's term as a regular member expires 12-31-14 and Erin Pontiac's term as an alternate member expires 12-31-14. Therran Ferguson and Erin Pontiac received blank applications and were encouraged to reapply to the Board.

It was noted that the inflation rate as established by the State of Michigan and expressed as a multiplier for the 2015 Capped Value formula, is 1.016. This would indicate a 1.6% increase in capped value for 2015, exclusive of new construction, omitted property, demolition, etc. and the uncapping of taxable value. The final taxable value cannot rise above the final state equalized value.

The Manistee County Equalization study ratios for the 2015 base value indicate a 1.91% increase in the assessed value of the residential class of property, using a two year sales study, 10-1-12 through 9-30-14. The one year study indicates a 4.18% increase in the residential class using sales from 10-1-13 thru 9-30-14. The one year sales study is not used to establish the base value in an increasing market. A one year study is used, only in a declining market, per State Tax Commission directive. Tentative equalization study ratios (through appraisal) for the commercial class of property indicate a 2.4% decline and the tentative industrial study indicates a .1398% decline. Assessor review of the commercial and industrial classes may change the tentative commercial and industrial ratios of assessed to true cash value. 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 2015. These changes, in turn, will affect the 2015 taxable value in the City.

Tentative March 2014 Board of Review dates are as follows: Organizational meeting, March 3, 2015, 9:00 am until business is concluded. Appeal dates, March 9, 2015, 9am to noon & 1pm to 4pm and March 10, 2pm to 5pm & 6pm to 9pm. Members and alternates should record these dates and will inform the City Assessor, with as much advance notice as is possible, if they are unable to attend. This

will allow an alternate member to serve on the Board of Review.

There were handouts and discussion of the following: Poverty Exemption Application for 2014.

The Board met until 11:15 a.m., when the meeting adjourned with a motion by Erin Pontiac and seconded by Therran Ferguson, the motion carried.

RESPECTFULLY SUBMITTED:

A handwritten signature in cursive script, reading "Julie Beardslee", is written over a solid horizontal line.

Julie Beardslee, Secretary

Year Parcel Number Owner/Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected	Corrected	Corrected PRE/MBT EX	Corrected Transfer
								Assessed Value	Taxable Value		
2014 51-146-724-07 GRENNELL FAMILY TRUST 160 TAYLOR ST MANISTEE, MI 49660	6	401	51070	39,600	32,368	100.000	0.000	0	0	100.000	0.000
2014 51-354-701-09 PARKES DOUGLAS A & KELLIE R 724 HARBOR DR MANISTEE, MI 49660	1	401	51070	151,800	151,800	100.000	0.000	146,600	146,600	100.000	0.000
2014 51-364-704-01 CHEPPO ROBERT & TERESE 521 1ST ST MANISTEE, MI 49660	4	401	51070	40,500	40,132	0.000	0.000	40,500	40,132	100.000	0.000
2014 51-647-705-05 HINKLE NORMA 10 LYNN CRT MANISTEE, MI 49660	8	401	51070	37,200	37,200	100.000	0.000	14,136	14,136	100.000	0.000
2014 51-654-704-03 CONWAY HARRY & CAROL 294 SIXTH ST MANISTEE, MI 49660	5	401	51070	32,100	28,956	100.000	0.000	0	0	100.000	0.000
2014 51-662-705-01 DUBA KAREN S 1000 DAVIS MANISTEE, MI 49660	11	401	51070	18,600	18,600	100.000	100.000	0	0	100.000	100.000
2014 51-664-702-09 BROWN ANN 1 MAGILL ST MANISTEE, MI 49660	13	401	51070	36,200	32,225	0.000	0.000	36,200	32,225	100.000	0.000
014 51-670-715-17 013 51-670-715-17 ITTLIEF MARK M & DAWN F 63 TENTH ST MANISTEE, MI 49660	2 3	401 401	51070 51070	47,800 49,400	47,800 49,400	100.000 0.000	0.000 0.000	47,100 48,700	47,100 48,700	100.000* 100.000	0.000 0.000
013 51-748-711-12 012 51-748-711-12 ITCHELL JORDAN & THORWELL ALISON 38 7TH ST MANISTEE, MI 49660	10 9	401 401	51070 51070	19,000 21,000	19,000 21,000	0.000 0.000	0.000 0.000	19,000 21,000	19,000 21,000	100.000 100.000	0.000 0.000
014 51-748-714-01 FADZEN DIANA R 03 ENGELMANN ST MANISTEE, MI 49660	7	401	51070	29,400	29,400	100.000	0.000	0	0	100.000	0.000

Year Parcel Number Owner/Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2014 51-748-732-07 NIEMIEC SUSAN LEE 913 HIGH ST MANISTEE, MI 49660	12	401	51070	19,300	19,300	100.000	0.000	0	0	100.000	0.000
								373,236	368,893		

*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF MANISTEE, MANISTEE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

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Member *[Signature]*

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Member *[Signature]*

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Member *[Signature]*

Member _____

Member _____

Dated 12-15-14

DATE: 12.12.2014