

**MINUTES OF BOARD OF REVIEW - CITY OF MANISTEE**

**MEETING HELD AT CITY HALL, 2<sup>ND</sup> FLOOR CONFERENCE ROOM,  
70 MAPLE ST., MANISTEE MI  
MARCH 3, 2015  
9:00 a.m.**

The Board of Review was called to order at 9:05 a.m. on March 3, 2015, by Julie Beardslee, in the absence of a Chairperson. Members Lynda Beaton, Judianne Sibley and Alternate Member Erin Pontiac, were present. Erin Pontiac attended in Ed Kriskywicz's stead, (Ed Kriskywicz had an excused absence). Julie Beardslee, City Assessor, was also present for the organizational session of the Board of Review. A quorum of the Board was present.

The assessor reported recent Board appointments by the City Council. Judianne Sibley was appointed to the Board as a regular member, with a term expiring 12/31/17. Erin Pontiac was appointed to the Board, as an alternate member with a term expiring 12/31/17. Mary Bachman, Deputy Clerk, administered the Oath of Office for Judianne Sibley.

Lynda Beaton volunteered for the Chairperson position and made the motion to this effect, and Erin Pontiac seconded the motion. The motion passed unanimously.

City Assessor Julie Beardslee will act as Secretary for the Board of Review, at the Board's request.

The December 2014 Board of Review Minutes and Record were approved with a motion by Erin Pontiac and seconded by Lynda Beaton, 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 Board reached a consensus in this matter.

The Board reviewed the appeal process in organizational terms. The Board meets March 9, 2015 from 9:00 a.m. to noon and 1:00 p.m. to 4:00 p.m., and March 10, 2015 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 24, 25 and 26, 2015.

The Rules of Procedure were reviewed. A copy of the Rules of Procedure is supplied to petitioners appealing to the Board of Review, in person. Last year the City Council amended the Rules of Procedure for the Board of Review. The rules are Council Policy. The areas of revision generally pertain to the following: 1.) Since signed original letters or petitions are required, e-mailed or faxed appeals are not accepted. 2.) One parcel number per petition, if

petitions are submitted. 3.) Appellants must supply one copy of written evidence to the Board of Review, City Staff cannot make multiple copies for appeals, during the Board sessions. 4.) Update of contact information.

City Council approved in 2014, an increase in the Board of Review stipend from \$80.00 to \$100.00 for members and \$90.00 to \$120.00 for the Chairperson. The rate has not increased for fifteen years and the Board of Review responsibilities and those of the Chairperson have increased dramatically.

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, pull property record cards, provide pictures of property for identification and answer the telephone. Copies of appraisals, or excessive copying will not be accomplished by staff, in keeping with the Board of Review, Rules of Procedure. The Rules only allow one parcel per petition. Most listing sheets are available to the Board, if that information is desired. 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.

2015 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 . . .” 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.

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.

The Board reviewed the Federal Poverty Guidelines for 2015 Hardship Exemptions including the 2015 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 2015 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 is 5:00 p.m. on March 6, 2015.

The Board reviewed the 2015 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 2015 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 10-1-2012 thru 9-30-2014 (the sales time frame for 2015 assessed values). Board members asked to be provided with a copy of this listing for the public appeal sessions, stating black and white duplexed copies would be sufficient. The 2015 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 Bulletins: Review STC Bulletins: Bulletin #14 Procedural Changes for the 2015 Assessment Year, Bulletin #15 Transfer of Ownership, Bulletin #17 2015 Property Tax Appeal Procedures and Bulletin #18 2015 Board of Review. The City of Manistee Board of Review Rules of Procedure and a blank copy of the 2015 Poverty Exemption Application, was provided.

The Assessor discussed appeals likely to be heard by the Board, including Disabled Veterans Exemption from property taxes, Eligible Personal Property Exemption (available for taxpayers in the possession of less than \$80,000 of personal property), Poverty Exemptions and valuation appeals. The Assessor explained that the Affidavit for Eligible Personal Property (commonly known as the small taxpayer exemption) was required (by the State Tax Commission) to be filed with the assessor by February 10. The State Tax Commission has made no allowances for a late filed Affidavit. If the affidavit is not filed by February 10, the exemption should not be granted. The assessor informed the Board that a fair number of personal property taxpayers, who received this exemption in 2014, did not file the Affidavit in a timely manner, or at all, for 2015. These taxpayers will be paying unnecessary personal property taxes because of the non-filing, or late filing.

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 2015 Board of Review file in the City Assessor's office.

The Board will be asked to sign a warrant summarizing the totals from the changes made by the Board. When the Board is asked to sign the warrant, it must be accomplished, without delay.

The Board decided petitions already received by the City Assessor, until 12:10 p.m. The Board recessed for lunch, returning at 1:15 p.m. and continued to decide petitions. A motion for adjournment at 4:00 p.m. was made by Lynda Beaton and seconded by Judianne Sibley. All were in favor.

**RESPECTFULLY SUBMITTED:**

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

**Julie Beardslee, Secretary**

**APPROVED:**

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**DATE**