

REPUBLIC TOWNSHIP

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March 11, 2014, BOARD OF REVIEW
2nd APPEALS SESSION MINUTES.

The Chairperson Vickie R. called the meeting to order at 3:00 P.M.

The record will show that Chairperson Vickie R., Board members Carol N. & Tammy K. and secretary Gary J. were in attendance.

The minutes of the 1st appeals session March 10, 2014 were approved after a motion by Tammy K., supported by Carol N., Carried.

M 2014-14, 52-12-900-075-00, AT&T Mobility. Assessor had previously assessed equipment shelter to tower owner, as is done with Verizon/Alltel. A cover letter provided by American Tower with its PP statement demonstrated that assessor had erred. Shelter actually belongs to AT&T Mobility. Assessor is requesting equipment shelter value be transferred to proper owner. Motion by Tammy K., supported by Vickie R., to approve the assessor's request. By motion the SEV and TV are set as \$18,600. Carried.

M 2014-15, 900-080-50, American Tower. Assessor had previously assessed equipment shelter to tower owner, as is done with Verizon/Alltel. A cover letter provided by American Tower with its PP statement demonstrated that assessor had erred. Shelter actually belongs to AT&T Mobility. Assessor is requesting reduction in American Tower values to reflect transfer of shelter values to proper owner. Motion by Carol N., supported by Tammy K., to adjust the SEV from \$53,600 to \$35,700 and the TV from \$42,616 to \$27,827. Carried.

M 2014-16, 52-12-129-001-00, Rigoni, et al. Parcel at issue is part of a 2013 purchase where portions were split and sold after purchase. Petitioner requested current parcel values be re-aligned. Petition suggested parcel values be reversed because this parcel had no lake frontage, the other parcel, 132-006-00 did. Assessor reviewed and acknowledged that 402 land values should have been used, asked the Board to also move the structures values which had been left on this parcel by misunderstanding of split boundaries, to 52-12-129-001-60. Structures are 15' from boundary line, on the sold split parcel. Motion by Vickie R., supported by Carol N., to approve the taxpayer's request of value re-alignment which includes moving structure values to the proper parcel. The motion adjusts the parcel's SEV/TV from \$167,850 to \$69,300. Carried.

M 2014-17, 52-12-132-006-00, Rigoni, et al. Assessor improperly apportioned values after purchase of the multiple parcels and subsequent split. Parcel owner has requested adjustment of values and assessor concurs that the adjustment is appropriate. Motion by Tammy K., supported by Vickie R., to approve the petitioner's request adjusting the SEV & TV from \$74,000 to \$104,260. Motion carried.

M 2014-18, 52-12-129-001-60, Schneider, Grant. Assessor requests that the Board transfer the structure values improperly assessed to 52-12-129-001-00 to this parcel. Structures are within 15' of property line, and assessor wrongly believed parent parcel owner had retained the structures. They were actually sold with 129-001-60. Motion by Carol N., supported by Vickie R., to adjust the SEV/TV from \$40,750 to \$90,200. Carried.

M 2014-19, 52-12-120-017-00, Veneberg, Bruce. Petitioner requested Timber cut over classification. Assessor reviewed parcel information and asked the Board to approve a value change to reflect the alleged removal of the old Hackeman residence. The assessor also asked the Board to not change the classification until the assessor did a field visit to the property to verify qualification for the Timber cut-over classification. Assessor did point out to the Board that many people erroneously believe that Timber Cut-over has a lower land value than Vacant Rural. It doesn't in this Township. Motion by Carol N., supported by Vickie R., to approve the assessor's recommendations. The motion adjusts the parcel value from \$30,850 to \$14,850, which lowers the taxable value to the same. Included in the motion is the denial of classification change, pending assessor field visit. Carried.

M 2014-20, 52-12-304-001-10, Jamros, Robert. Computer program requires a MBOR entry the year subsequent to a tribunal ruling to prevent "bump up" of values to original assessments. Motion by Tammy K., supported by Vickie R., to approve the SEV/TV values of \$233,680 for 2014, which includes a CPI increase on the 2013 tribunal values. Carried.

M 2014-21, 52-12-303-004-08, Chandonnet, Craig. Computer program requires a MBOR entry the year subsequent to a tribunal ruling to prevent "bump up" of values to original assessments. Motion by Carol N., Supported by Tammy K., to approve the SEV adjustment from \$350,500, to \$320,040. This includes a CPI increase on the 2013 tribunal value set. Carried.

M 2014-22, 52-12-113-010-00 & 52-12-113-010-10. Erickson, Marvin. Appealing taxable value increase. Field visit by the assessing department evidenced a camp that had not been on the roll. During BOR, assessor reviewed land topography with appellant, and made land adjustments to reflect swamp that was not valued correctly on the roll. Assessor asked the BOR to adjust the two pieces of property to reflect the land value changes. Assessor will combine the two parcels into one for 2015. Motion by Carol N., supported by Vickie R., to approve the adjustment of 52-12-113-010-00 SEV from \$19,050 to \$7,500, & TV from \$13,045 to \$7,500 and the adjustment of 52-12-113-010-10 SEV from \$30,200 to \$24,500, and the TV to remain the same at \$24,356. Carried.

M 2014-23, 52-12-223-018-00 & all parcels purchased by Solo One, PLC. Susan L. Topp representative. Petitioner requested value changes and classification changes for parcels purchased. Provided wetlands map for support of argument points. Multiple parcels were discussed at the session, but need far outstripped the time allowed. The Board directed the Assessor to complete the calculations later in the evening, if a window of time opened.

M 2014-24, 52-12-008-005-00, Moose Country, Dave Keto, Pres. representative. Questioning large TV increase for New Construction. Assessing Dept. visited to appraise a new structure. Also found was a 1,262'SF. clubhouse previously built, but not identified on the roll. Assessing believes part or all of it was not assessed until the 2013 visit. The only way this information could be found was to contact the County Treasurer's office Wed. morning. The Board directed the assessor to research the information, and to bring the information and forms to a determination meeting on March 17th.

M 2014-25, 52-12-321-004-50, Craig Goff. Appealing increase of TV above cost of living adjustment. Assessing Department reported that this parcel was visited on 09/03/2013 as a follow-up. Assessment card reflects the following notes:

CABIN IS ESTIMATED @ 45% COMPLETE FOR 2013 ROLL.

CABIN IS ESTIMATED @ 85% COMPLETE FOR 2014 ROLL.

Full value is not assessed until project is totally completed. The increase reflects the completion value noted by the Assessor during the 09/03/13 visit. Assessor noted that the actual classification may change based on final inspection.

Motion by Carol N., supported by Vickie R, to deny the appeal, and directing the Assessor to send a letter to the appellant explaining the issue. Since the appellant asked, the appellant will also be given additional guidance in how to appeal to the Tribunal. Carried.

M 2014-26, 52-12-330-008-00, Tonge, Dennis. Appealing land values. Assessor showed the Board that the new land tables had not updated on this parcel, possibly because parcel was in override. Assessor recommended using BOR authority to remove override which would allow the computer to set the property at the proper true cash which would automatically be in effect next year. Motion by Carol N., supported by Vickie R., to adjust the value of the parcel reflecting the impact of the new land value tables on the parcel, adjusting the SEV & TV from \$87,700 to \$68,000. Carried.

M 2014-27, 52-12-128-006-00 Ranta, Scott Assessor showed the Board that the new land tables had not updated on this parcel, because parcel was in override. Assessor recommended using BOR authority to remove override which would allow the computer to set the property at the proper true cash which would automatically be in effect next year. Motion by Carol N., supported by Vickie R., to adjust the SEV & TV from \$53,600 to 46,180. Carried.

M 2014-28, 52-12-102-007-00 & 52-12-102-016-00, Martin, Michael. Appealing value, citing sales price. Assessor pointed out State Tax Commission's stand on "chasing sales" and the requirement to use sales studies to set values. Assessor noted that the new land sales study had properly populated 52-12-102-007-00 with the resulting proper SEV, but the computer hadn't allowed the proper populating of 52-12-102-016-00. Assessor recommended using BOR authority to remove override which would allow the computer to set the property at the proper true cash which would automatically be in effect next year for this parcel. Motion by Carol N., supported by Tammy K., to approve the adjustment of SEV & TV from \$21,200 to \$19,800. Carried. Mr. Martin is also going to discuss classification changes with the assessor for next year.

Public comment was available but there were no public to comment.

At 9:00 P.M. the Chair declared the session recessed until a determination meeting March 17, 2014 at 4:00 P.M. .

Respectfully submitted,


Gary Johnson, Sup|Assess
Republic Township
906-376-8139