

MINUTES OF THE MARCH 18, 2013, Session of the March 2013 Board of Review

The Chair, Vickie R., called the meeting back into session at 4:00 P.M.

The record will show that Chairperson Vickie R., member Carol N., alternate Tammy K, member in training Tom F., and secretary Gary J. were in attendance.

Minutes of the March 12, 2013 meeting were approved after a motion by Tammy K, supported by Carol N.

M 2013-06 & M 2013-07, There was considerable and lengthy discussion with the assistant assessor Sid Bray, on these two petitions. Decision on the issues were referred to the final determination meeting scheduled for March 25, 2013 at 9:00 a.m.

M 2013-09, 52-12-109-005-20, Carne, William. Action taken to amend previous action by Board. A careful review of the Tribunal order required the BOR to adjust the Taxable Value for 2013, to reflect the value set by the Tribunal for 2012, adjusted for inflation for 2013. The Board, by Tribunal directive, sets the SEV at \$115,250, and the Taxable Value at \$111,794, on a motion by Carol N., supported by Vickie R. Carried.

M 2013-11 52-12-303-004-08, Chandonnet, Craig, requesting reduction in Taxable Value. Assessor explained the impact of Proposal A of 1994:

- *Taxable Value* (TV) for parcels be determined using a methodology mandated by the State legislature, and which can not be changed by any local community. The calculation formula takes the previous year's taxable value, minus any physical losses to the property, plus any physical additions to the property, multiplied by 5% or the rate of inflation - whichever is less. Rate of inflation is determined by the state (2.4% for 2013)(multiplier of 1.024).
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- **Does the Board have any authority over Taxable Value?**
- The law requires that the assessment roll must show the Tentative Taxable Value for each parcel of property. Once the Capped Value and the Assessed Value are properly calculated, the Tentative Taxable Value is the lower of the two (assuming there has not been a "transfer of ownership" on the property).
- A Board of Review cannot raise or lower the Tentative Taxable Value, unless they also raise or lower the Assessed Value and/or the Capped Value. An exception could occur if there was a "transfer of ownership" on a property in the prior year and the assessor had not uncapped the Taxable Value or if the opposite occurred.

Motion by Tammy, supported by Vickie, to deny Mr. Chandonnet's request for a lower taxable value. Carried.

M 2013-12-52-12-222-001-00, Carter, Ken, complaint on new construction. Discussion was held with the assistant assessor Sid Bray, on this topic and Mr. Bray informed the Board that Mr. Carter's chicken coop was not assessed a value, it was noted as being there. The value increases of \$13,800 were caused by the additional property enhancements, and the guest building. Mr. Bray was informed of Mr. Carter's declaration that the guest building was a boxed-in travel trailer on wheels. At Mr. Bray's recommendation, the values were reduced \$2,550 to reflect removal of the "guest building". Motion by Tammy K., supported by Carol N., to reduce the SEV from \$52,700 to \$49,150 & the TV from \$35,061 to \$32,511. Motion Carried.

M 2013-14, 52-12-206-009-00, Richards, Harold, appealing New Construction. Discussion was held with the assistant assessor Sid Bray, on this topic. After some discussion, the Board voted to lower the SEV from \$57,600 to \$55,050 and the TV from \$43,691 to \$41,141 to reflect their opinion of values. Motion by Carol N. Supported by Tammy K, with Vickie abstaining, to lower the values. Carried.

M 2013-16. 52-12-03-004-13, Hatch, Richard, Appealing taxable values. The assessor provided the Board with the following excerpt from the Board of Review Manual.

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The Board having no authority to adjust the Taxable Value, the motion was made by Carol N., supported by Vickie R, to deny the request, with the assessor directed to send the letter of explanation to the plaintiff, with the L-4035 form. Carried.

M 2013-17, 52-12-218-004-00, Woods, William. Appealing New Construction found. Mr. Woods had been informed by the assessor that Mr. Bray had been asked to update the field card, because the camp was listed for sale, and the camp data on the card was very incomplete and outdated. Discussion was held with the assistant assessor Sid Bray, on this topic and Mr. Bray referred the Board to the pictures taken at the property. The \$2,200 increase for the found new construction included a gazebo and concrete patio work. Mr. Bray also pointed out that he had not included value for the finished basement which was listed on the MLS listing, but that he did not personally

see during his visit. Motion by Vickie R., supported by Tammy K., to deny any changes in the values, Carried.

M 2013-18, 52-12-030-077-00, Poylio, Melvin, re-appealing values. The Board discussed the issue, and the Board's position remains the same, please remove the old house which will lower the taxable value approximately \$185. Further, the assessor was to include in the letter the land values, which drive part of the total taxable value. Motion by Carol N., supported by Vickie R., Carried.

M 2013-19, 52-12-030-050-00, Racine, Brian. Questioning/appealing values on multiple parcels, and alleging the new construction found was valued to the wrong parcel. Aerial photographs demonstrated this to be true. Motion by Vickie R., supported by Tammy K., to accept the assessor's valuation reduction recommendations from \$37,300 to \$8,600 SEV and \$29,797 to \$5,697 TV. Carried.

M 2013-19 (2) petitions for 52-12-029-007-10 & 52-12-029-013-10, Racine, Brian, were questions raised about the values placed on these parcels, when they were recently purchased. The assessor informed Mr. Racine that new purchases, in this case parcels split off original parcels, are simply entered as new parcels on the roll, and the values are automatically assigned by the land value tables. This is the same as the "uncapping" principal used for transfer of ownership. Mr. Racine accepted the explanation, and no action was taken by the Board on the values for the individual parcels.

M 2013-20, 52-12-450-014-00 & 52-12-510-097-00. Heliste, Keith. Asking for relief from taxation on the two recently purchased parcels, both of which had been heavily vandalized. The assessor explained the process he was presently using. With full agreement by the plaintiff, he would reduce the SEV to 50% of present value, which concurrently lowered the taxable value to that amount, with the full agreement by the plaintiff that the remodeling would be identified and taxed each year as New Construction, until the value reached an SEV that reflected the previous year's SEV, with adjustments for inflation. The plaintiff agreed with the terms, with the Board. Motion by Carol N., supported by Tammy K., carried.

M 2013-21, 52-12-201-00120, Manning, Patrick, assessor received split information very late. Plaintiff alleges an approved split in 2009. However, the Township cannot find any Planning Commission records from 2006, until the appointment of Al Pierce as Zoning Administrator in May 0 2011. The assessor requests that the Board approve this split, and the resulting setting of values for the two parcels. Vickie R. made the motion, 2nd by Carol N. to accept the assessor's recommended value changes from \$32,550 to \$5,054 SEV & \$18,275 to \$3,013 TV. Carried.

M 2013-22, 52-12-201-001-22, Maxfield, Robert, second half of M 2013-21 assessment for split property. Tammy K. made the motion with Carol N. supporting, to accept the assessor's recommended values of \$60,900 SEV & TV. Carried.

M 2013-23, 52-12-128-006-00, Ranta, Scott. Both assessors concur that the value of this property is inaccurate and does not reflect the true value of the property. This was caused by the sales study factor. However, it directly impacts the taxable value. Assessors did not have time in the interim between appeal and this meeting, to visit the site. Assessor recommends removing the factor addition, re-setting the values to the values prior to the factor. One of the assessors will visit the parcel prior to the July Board of Review for a current valuation. Motion by Vickie R., Supported by Tammy K., to adjust the SEV from \$58,100 to \$54,700. This will in turn reduce the TV to \$54,700. Motion carried.

M 2013-24, 52-12-104-003-00 & 52-12-233-005-00, Cattron, Wayne, Board discussed the appeals entered by Mr. Cattron. The assessor was asked about land values, and what classifications were given to the portions of the property. After review, the Board chose to deny with regret any changes to Mr. Cattron's values, and directed the assessors to try to work with the plaintiff to help him. Motion by Carol N., supported by Vickie R. Carried.

M 2013-25, 52-12-030-048-00, Knapp, James T. Requested reversal of uncapping. Assessor provided the only two deeds that Marquette County Register of Deeds had on computer for the property. Neither deed showed Mr. Knapp's name as owner. Assessor requests denial of the request. Assessor will send copies of the deeds, and a letter asking for any registered documentation to support Mr. Knapp's position. Motion by Carol N., supported by Tammy K., to approve the assessor's request. Carried.

M 2013-26, 52-12-030-044-00, Bengston, Robert. Appealed found new construction. Discussion was held with the assistant assessor Sid Bray, on this topic. Mr. Bray reviewed his notes, and concluded he had mistakenly used Overhang values – which are much higher in value than storage values, for the chipboard finished loft portion of the garage. He recommended reducing the value \$3,100 to reflect that change. Motion by Carol N., supported by Tammy K., to adjust the SEV from \$43,400 to \$40,300, and the Taxable Value from \$34,496 to \$31,396. Carried.

M 2013-27, Republic Mountain Lake LLC, appealing nine industrial and residential class parcels, based on an appraisal done by Swanson & Assoc. in 2012. Discussion was held with the assistant assessor Sid Bray, on this topic. Mr. Bray reviewed the appraisal, and the aerial photographs of the affected areas. He worked up a work sheet for the Board, with some recommendations for value adjustment.

After reviewing Mr. Bray's work, the Board spent considerable time on each appeal and made the following determinations.

REPUBLIC MOUNTAIN LAKE PROPERTIES - 2013								
Prop #	Acres	Class	2013		TENTATIVE 13		Recommended	Remarks
			Petition TCV	TCV assessor	TCV to MBOR	SEV/ASS'D for 2013		
007-001-50	388	302	\$42,000	\$218,300	\$187,800	\$83,950	Mostly water pit, some useable shore east side	
008-001-50	144	302	\$20,000	\$89,000	\$86,580	\$43,000	Barren area east of pit.	
017-002	395	302	\$19,500	\$221,800	\$181,700	\$90,850	Mostly tailings ponds, <100 ac useable	
018-002	140	302	\$5,000	\$78,000	\$84,000	\$39,000	Unchanged	
018-003	36	302	\$5,000	\$32,400	\$32,247	\$16,200	Unchanged	
019-032-10	23	402	\$10,000	\$57,200	\$58,000	\$28,600	Unchanged	
020-003-10	25	402	\$10,000	\$100,400	\$20,000	\$10,000	East of river, new land tables support value reduction.	
334-001	120	401	\$39,000	\$117,800	\$120,000	\$58,900	Unchanged	
460-011	6	302	\$1,000	\$25,100	\$4,123	\$2,100	Off 4th st. low & level, prob 402 class	
Recommendations in last two columns based on ARCGIS & Topo's, time & weather don't permit on site inspection as of 3/16/13								

Determination on this petition was deferred to Monday morning March 25, 2013 at 9:00 a.m.

M 2013-28, 52-12-328-004-00, Salo, Ken, A repeat of the lost PRE complaint from last summer. The PRE is showing in the assessor's computer, but the assessment change notice from the county does not show 100% PRE. Motion by Vickie R., supported by Tammy K., to reapprove the PRE, again. Carried.

M 2013-29, 52-12-030-076-00, Racine, Brian. Structures assessed to wrong parcel. Assessor provided GIS photos of the buildings, on the contiguous parcel, but very close to the parcel lines. With the potential inaccuracies already evidenced of the tax grid in relationship to the aerial photo program, the potential of the buildings being on either parcel, is questionable. The plaintiff's stated intention was to put the buildings on this parcel, so the Board is asked to approve the value adjustments. Motion by Carol N., supported by Vickie R, to accept the assessor's request and adjust the SEV from \$16,050 to \$49,800, and the TV from \$4,004 to \$28,104. Carried.

M 2013-30, 52-12-321-003-00, Platko, William, assessor found buildings had been assessed to wrong parcel. 52-12-321-006-00 on the current roll is adjusted to reflect the correct placement of

the structures, however the values must be removed from this parcel. Motion by Tammy K., supported by Carol N., to approve the assessor request to adjust the vacant land value from \$41,900 SEV to \$20,500 and the Taxable Value from \$26,544 to \$9,554. Carried.

The Board meeting went beyond the accepted time, and at 8:30 p.m. the Chair declared the meeting in recess until Monday morning March 25, 2013 at 9:00 A.M.

Respectfully submitted,


Gary Johnson, Sup/Acosos
Republic Township
906-376-8139