

Minutes for March 29<sup>th</sup>, determination meeting of the Republic Township Board of Review.

Carol Kellow, Chair, called the meeting to order from recess at 5 p.m. Stated purpose of the special meeting is to make determination of the remaining appeal petitions to the Board of Review.

The record will show that Carol Kellow, Chair, Vickie Radcliffe, Carol Nicholas and Secretary Gary were in attendance. Assistant Assessor Sid Bray was also in attendance shortly after the meeting was called to order.

Vickie made the motion, Carol N. supported the motion, to approve the minutes of the March 15<sup>th</sup> afternoon appeals session. Carried.

The following determinations were made:

M2011-13, 52-12-006-014-00, Steve Agnew, letter appeal protesting SEV increase. Motion by Vickie R., supported by Carol N., to deny the appeal because the SEV increase was primarily caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-14, 52-12-123-001-00, Mark Erickson, letter appealing uncapping per joint ownership w/rights of survivorship, based on Klooster vs. City of Charlevoix ruling by the Michigan Court of Appeals. Motion by Carol K, supported by Vickie R. to deny the request for uncapping, and to recommend appeal to the Tax Tribunal for resolution. Carried.

M2011-15, 52-12-304-001-70, Mark Swendsen. Letter appealing SEV increase. ., Motion by Vickie R, supported by Carol to approve the assessing department request to lower the SEV assessment to \$255,200. Assessor reported that the override had somehow been released on the parcel, and the value was allowed to release to the value computed by the program, without a corroboration visit to the site. Assessor further stated that this site, and all sites along the western shore of Lake Michigamme are scheduled for re-appraisal during 2011. Motion carried.

M2011-16, 52-12-122-016-00, Frederick Nannestad, letter appeal SEV increase. Motion by Carol N., supported by Carol K. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-17, 52-12-128-001-00, Kris Knipple. Assessor request. Requesting Board of Review reversal of uncapping of parcel, per discussion with State Tax Commission representative. Assessor further notified the BOR that he would be petitioning the Board during the July Board of Review, to reverse the uncapping for the two affected previous years. Motion by Vickie R., supported by Carol K. to approve the assessor's request of reversal of the uncapping of the parcel. Motion carried.

M2011-18, 52-12-116-018-20, Janet Cardoni. Assessor requests that the Board of Review correct the taxable value for 2011, to reflect removal of value for exempt personal property from the assessment values. Motion by Carol N, supported by Vickie R., to approve the assessor's request to correct the parcel values to \$140,350 SEV and \$85,889 TV. Motion was carried.

M2011-19, 52-12-123-042-20, Jerald Winton. Assessor requests correction of land & front footage values for 2011. Motion by Carol N., supported by Vickie R., to approve the assessor's request for adjustment of the SEV & TV to \$16,230. Motion carried.

M2011-20, 52-12-030-035-00, Marlene Russo. Assessor requested correction of Taxable Value, the need being caused by a computer program error built into the BSA parcel split/combination tool in the assessing program, that retired parcel numbers when the utility was used, causing the SEV and Taxable values of the absorbed parcel to not be included in the absorbing parcel. Motion by Vickie R, supported by Carol K. to approve the assessor's request to adjust the Taxable value to \$25, 338 for the 2011 tax year. Carried.

M2011-21, 52-12-119-010-00, Joseph Schmitt. Assessor entered all sales data per 04/15/2010 sale 2010R-03924, but erred & didn't identify it was a 100% transfer of ownership. Assessor requests uncapping of the parcel. Motion by Vickie R., supported by Carol K., to approve the assessor's request, and uncap the parcel to \$28,450 Taxable Value. Motion Carried.

M2011-22, 52-12-030-040-99, Dolores Rankinen. Previous construction found. Assessor requests improvement values be included in the 2011 tax roll to increase the taxable value to \$43,402. Improvements found included a new attached garage, and a kitchen addition to the original structure. Motion by Carol K., supported by Vickie R., to approve the value increases requested by the assessor. Motion carried.

M2011-23, 52-12-006-028-00, Ralph Watters, letter appeal on SEV increase. Motion by Carol N. , supported by Vickie R., to deny the appeal because the SEV increase was primarily caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-24, 52-12-122-022-00, Thomas Sandblom, Letter appeal on SEV increase. Motion by Carol N., supported by Vickie R., to deny the appeal because the SEV increase was primarily caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-25, 52-12-121-003-00, William Glaysher. Letter appeal on SEV increase. Motion by Vickie R., supported by Carol K., to deny the appeal because the SEV increase was primarily caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-26, 52-12-119-018-00, Keith Rich, Letter appeal, on SEV & TV increases. Assessor requests reduction of values \$27,800 to an SEV of \$46,650 & TV of \$21,741. Motion by Carol N., supported by Vickie R. to approve the assessor's request and set a value of \$46,650 SEV and \$21,741 TV. Motion carried.

M2011-27, 52-12-108-024-00, Donald Cordell. Appeal of land value appraisal. Assessor did a land measurement during appraisal visit, and applied land table values to the parcel for that particular lake. Assessor also depreciated value reflecting atypical access to the island. Motion by Carol N., supported by Vickie R, to deny the appeal, based on land study values provided by the assessing department as related to the appealing party's island parcel. Carried.

M2011-28, 52-12-303-011-14, Sandra Latzer. Letter appeal of SEV & TV increase. Assessor noted that parcel improvements presently assessed were for values not on existing field card, which showed 50% construction completion, and other issues. Motion by Carol N., supported by Carol K, to accept the assessing department information, and deny the valuation reduction appeal. Motion carried.

M2011-29, 52-12-510-104-00, Harry Miron. Appeal of present structure value. Assessor reported that parcel had been purchased from land bank. Structure in current condition was unfit and unsafe for human occupation, with existing floors not capable of supporting human weight. Agreement had been reached between new owner and assessor to reduce Taxable value to basic building shell value, with internal improvements to be assessed as new construction as work was completed. Motion by Vickie R., supported by Carol N. to accept the assessor's request, and to lower the taxable value to \$5,440. Motion carried.

M2911-30, 52-12-406-005-00. Conrad Baron. Assessor requested correction of SEV & Taxable Value, the need being caused by a computer program error built into the BSA parcel split/combination tool in the assessing program, that retired parcel numbers when the utility was used, causing the SEV and Taxable values of the absorbed parcel to not be included in the absorbing parcel. Motion by Carol N, supported by Vickie R. to approve the assessor's request to adjust the SEV to \$5,700 & the TV to \$5,451. Motion carried.

M2011-31, 52-12-410-010-00, Christina Anthony, Assessor requested correction of SEV & Taxable Value, the need being caused by a computer program error built into the BSA parcel split/combination tool in the assessing program, that retired parcel numbers when the utility was used, causing the SEV and Taxable values of the absorbed parcel to not be included in the absorbing parcel. Motion by Vickie R., supported by Carol N., to approve the assessor's request to adjust the SEV and Taxable values to \$15,100. Carried.

M2011-32, 52-12-500-051-00, Rick Travis. Another computer failure to properly combine the values of the absorbed parcel into the absorbing parcel. Motion by Carol N, supported by Carol K., to approve the assessor's request to adjust the SEV to \$20,850, and the TV to \$20,144. Carried.

M2011-33, 52-12-129-001-50, Douglas Rigoni, assessor requests classification change from 102, vacant Ag, to 402, vacant residential. Motion by Vickie R., supported by Carol K., to approve the requested classification change. Carried.

M2011-34, 52-12-030-077-00, Melvin Poylio. Appeared, requesting reduction in taxable value, alleging double assessment. Assessing department provided data for review. Motion by Carol K, supported by Vickie R. to deny the appeal. Carried.

M2011-35, 52-12-105-009-00, Chief Lake Wilderness Youth Camp, Inc. appeared, requesting tax exemption. Assessor stated that all necessary steps for exemption are not completed, and the STC was providing further information. Assessor to send a letter to Planning Commission requesting information, for file, on original conditional use permit application intent of the Planning Commission, for areas contiguous to original approved parcel. No action taken.

M2011-36, 52-12-030-030-00, Tom Stankus, appeared, appealing SEV increase. Motion by Carol N., supported by Vickie R. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-37, 52-12-126-021-00, Virginia Wuokko, appeared, wanting general information. Was satisfied with BOR responses, no action necessary.

M2011-38, 52-12-030-025-00, Jack Mathews, letter appeal, protesting SEV increase. Motion by Carol N., supported by Vickie R. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-39, 52-12-122-003-00, Charles Maynard, appeared, protesting SEV increase. Motion by Vickie R. supported by Carol K. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-41, 52-12-123-042-00, Jon Bessolo, appeared, asking why his TV had increased? Assessor reported that the parcel had inadvertently become uncapped because of an accidental entry of sale by the Equalization Department. Assessor requested the erroneous uncapping be reversed. Motion by Carol N., supported by Vickie R., to reverse the erroneous uncapping, and to set the capped value at \$62,611. Carried.

M2011-42, 52-12-327-005-00, Mark Wooden, appeared, requesting adjustment of Taxable value, alleging values are set too high. Motion by Vickie R., supported by Carol K., to deny the petition, assessor's values deemed accurate. Carried.

M2011-43, 52-12-105-009-00, Glenn Adams. Appeared, requesting parcel classification be kept as 102, Vacant Ag. Assessor informed the Board that the parcel had changed hands, and the primary use of the parcel was no longer agricultural, if was 402,

residential use. Motion by Vickie R., supported by Carol N., to deny the classification change. Carried.

M2011-44, 52-12-108-020-00, Dennis Stanaway. Appealing SEV increase. Motion by Vickie R., supported by Carol K. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-45, 52-12-020-005-00 & 52-12-006-003-00, Jon Mykkanen. Appeared appealing SEV increase. Motion by Carol K., supported by Vickie R. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-46, 52-12-019-001-02, Paul Polanski, appeared, appealing SEV increase. Motion by Carol N., supported by Vickie R., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-47, 52-12-324-005-10, Don Dishno, appeared appealing Taxable Value increase. Assessor requests reduction in taxable value, based on inconsistent data on old field card. Motion by Vickie R., supported by Carol N., to reduce the Taxable to \$14,434. Carried.

M2011-49, 52-12-127-017-20, and all holdings by Donohue Properties, LLC. Appeared, appealing classification requesting Timber Cut-over designation. Assessor provided information that there was no tax incentive for classification change, and Timber Cut-Over Classification had restrictions on structure use. Appellant retracted request. No action needed.

M2011-50, 52-12-206-009-00, Harold Richards, appeared. Had general questions, including SEV increase. Was satisfied with BOR explanations. No action needed.

M2011-51, 52-12-111-001-15. Marlene Skoglund. Appeared. Poverty Exemption was approved on a motion by Carol N, supported by Carol K., motion carried.

M2011-56, 52-12-303-004-13, Richard Hatch, appeared, appealing assessed & taxable value increases. Appellant and Assistant Assessor reviewed prior construction found that was not previously assessed, including a finished basement, and other findings. Motion by Carol K., supported by Vickie R., to deny the appeal, assessor's data deemed accurate. Carried.

M2011-57, 52-12-303-004-10, Dennis Bell, appeared, appealing assessed and taxable value increases. Appellant and Assistant Assessor reviewed assessor's field work done, and prior construction found, on the parcel. Motion by Carol N., supported by Vickie R., to deny the appeal, assessor's data deemed accurate.. Carried.

M2011-58, 52-12-108-009-01, Joel Dolphin, appealing SEV. Motion by Carol K., supported by Vickie R., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M-2011-59, 52-12-116-034-00, 116-034-00 & 116-034-10, Tim Schaedig, appealing SEV increase. Motion by Carol K., supported by Vickie R. to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-60, 52-12-136-026-00, Robert Ludeman, Written appeal, SEV increase. Motion by Carol K., supported by Vickie R., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-61, 52-12-121-003-10, John Peterson, Written appeal, SEV increase. Motion by Carol K., supported by Vickie R., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-62, 52-121-001-00, John Peterson, written appeal, Taxable Value. Assessing department found improvements on the property not listed on the field card. Motion by Carol K., supported by Vickie R., to deny the appeal, assessor's data deemed accurate. Carried.

M2011-63, 52-12-117-007-10, Richard Wales, written appeal, on SEV. Motion by Carol K., supported by Vickie R., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

M2011-64, 52-12-500-044-00, Jesse Onkalo. Appealing Assessed value, citing neighborhood value. Motion by Carol N., supported by Vickie R., to increase Economic Obsolescence by 5% to 85% of value. SEV reduced to \$53,180. Carried.

M2011-65, 52-12-123-042-85, Dale Watters, appeared with general questions including SEV raise. No action needed.

M2011-66, 52-12-123-042-80, Pam Bessolo. Appeared, with general questions including SEV raise. No action needed.

M2011-68, 52-12-005-007-00, Harry Miron, appealing SEV & Taxable. Motion by Carol K., supported by Carol N., to reduce the SEV to \$21,650. Carried.

M2011-69, 52-12-116-009-00, Don Tennant, assessor requesting correction of clerical error. Value from wrong parcel was assessed with this parcel. Motion by Vickie R., supported by Carol N., to approve the request, and lower the SEV to \$18,700. Carried.

M2011-71, 52-12-008-006-00, Brian Glancey, written appeal, SEV. Motion by Vickie R., supported by Supported by Carol N., to deny the appeal because the SEV increase was caused by the County Sales study mandating a 10% SEV increase across the Board in the residential class. Carried.

Motion was made by Carol N., supported by Vickie R., to recess the special work session until Thursday March 31, 2011, at 5 p.m. carried.

Respectfully submitted

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