

Marilyn Brancheau, Clerk
Terry Knapp, Trustee

Gary Johnson, Supervisor

Kristina Koski, Treasurer
Tom Feldhusen, Trustee

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July 22, 2015

DRAFT MINUTES FOR THE JULY BOARD OF REVIEW HELD 07/21/2015

Called to order at 9:58 a.m. by the Chair, Vickie Radcliffe

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

Minutes for the March 23rd appeals session were unanimously approved after a motion by Carol N. supported by Vickie R.

J2015-01, 52-12-900-022-00, The Summer Place restaurant. 5076 was properly and timely filed. Assessor entered three parcels into the computer at the same session. Somehow, computer did not recognize two of the entries, but did accept the third. Assessor did not know until the roll was published. Business owner is entitled to exemption, and filed timely. Motion by Carol N., supported by Vickie R., to approve the assessor's request. Carried unanimously.

J 2015-02, 52-12-900-043-00, Clare Tasson DBA CMT, Inc. 5076 was properly and timely filed. Assessor entered three parcels into the computer at the same session. Somehow, computer did not recognize two of the entries, but did accept the third. Assessor did not know until the roll was published. Business owner is entitled to exemption, and filed timely. Motion by Tammy K., supported by Carol N., to approve the assessor's request. Carried unanimously .

J 2015-03, 52-12-492-005-00, Ulrich, John & Mary, PRE request. Assessor requests 2015 PRE for Mr. Ulrich. No current residency documents provided, but they had been residents previously at the same residence. Motion by Vickie R., supported by Tammy K., to approve the assessor's request to grant the PRE. Carried unanimously .

J 2015-04, 52-12-233-007-00, Ballreich, Thomas. Assessors erred and assigned the value for the neighbor's board walk to the lake, to this parcel. Assessor is asking the Board to remove the \$343 value from the parcel. Motion by Carol N, supported by Vickie R., to approve the assessor's request, adjusting the SEV from \$44,950 to \$44,607 & the Taxable Value From \$12, 635, to \$12,292. Motion was carried unanimously.

J 2015-05, 52-12-108-008-30, Mast, Mark D. & Tina L.. Assessor had received documentation earlier, but had issue with the transfer of ownership. Contacted Attorney Harrison from Crystal Falls. Parents were selling to daughter. Residency request was legitimate. Assessor is asking Board to approve a qualified PRE. Motion by Tammy K., supported by Vickie R., to approve the assessor's request and to grant a 2015 PRE to the residents. Carried unanimously.

J 2015-06, 52-12-213-005-00, Ison, John & Yvonne. Requesting Poverty Exemption. The Board reviewed the documents from the sealed package. After review, the Board approved an 80% exemption. Motion by Vickie R., supporte by Tammy K., to approve a Taxable Value reduction from \$308,859 to \$7,772. Motion carried unanimously.

J 2015-07, 900-076-00, Verizon Wireless. Company had provided an L-4175 form alleging a taxable value of \$46,000. Assessor challenged the value. Company reviewed their internal auditing, and sent an amended personal property statement stating certain assets had been missed in the filing. Assessor requests adjustment to the SEV & TV. Motion by Carol N., supported by Tammy K., to adjust the SEV from \$46,000 to \$116,317, and the TV from \$46,000 to \$116,317. Motion carried unanimously.

J 2015-08, 52-12-122-016-00, Nannestad, Eric, trustee. Assessor received a request from Mr. Fred Nannestad, who holds a life estate on this parcel, to transfer his PRE from 52-12-030-032-00, 7754 Oak Dr. to the above named parcel. Mr. Nannestad is entitled to the PRE, and provided the needed documents. Assessor is requesting the change by the Board of Review. Motion by Carol N., supported by Tammy K., to approve the assessor's request for a 2015 PRE for the 3971 Fence River Road parcel. Motion carried unanimously.

J 2015-09, 52-12-330-002-50, Hampshire, Jeffery. Assessor stated he hoped this was the last of the David Mell (fired previous assessor) issues. Camp was built in 1996, with proper permits. Values for the camp were entered on the tax roll, but the information was NOT entered on the parcel cards. Current assessor visited the camp in January, and assessed value for the camp, shed and outhouse. After discussion with parcel owner, and review of the necessary records, assessor is asking the Board to remove the improperly assessed camp and outhouse values, leaving a value for the storage shed which had been constructed without permits. Motion by Tammy K., supported by Carol N., to approve the assessor's request to adjust the Taxable Value from \$47,084 to \$30,905. Motion carried unanimously.

J 2015-10, 52-12-335-020-00, Anderson, Ilona. Continuation of March 23, 2015 discussion. (*M 2015-22, 52-12-335-020-00, Anderson Ilona, Pine Crest Resort. Attended (previous appeal session). Appealed found prior construction. Board reviewed additional data provided by assessor. Without an onsite inspection, assessor cannot calculate values more closely than being currently provided. Assessor requests value adjustment of taxable value to \$328,958 to reflect the calculated values of the new structures. Motion by Carol N., supported by Vickie R., to accept the assessor's request and adjust the Taxable Value to reflect the found prior construction.*)

Assessor found a certified assessor that Ms. Anderson would allow on the property. JL visited the property on July 11th, measured all of the structures, and took pictures of same. JL also entered the measurements into Apex sketch, plus suggestions of classification based on on-scene observation and description of conditions. Assessor duplicated the provided Apex data in the Republic Township database in each of the appropriate building sketches, for a side by side comparison for the BOR to review. Assessor also entered the data provided into the appropriate fields correcting the parcel data, and allowed the BSA program to adjust the portions of the parcel needed, and drive the adjusted values. Based on the resulting adjustments to value, the assessor asked the Board of Review to accept a revised SEV from \$437,050 to \$309,600 & a revised Taxable Value from \$328,958 to \$201,508. The Board accepted the \$127,450 reduction. Motion by Carol N., supported by Tammy K., to adjust the parcel's SEV from \$437,050 to 309,600 & the TV from \$328,958 to \$201,508. Motion unanimously carried.

Tammy K. had to leave the meeting at 10:55.

The Board then discussed the pending tax tribunal cases, and the Knapp case which had been recently resolved.

Public Comment was offered but there was no one present to provide comment.

The Chairperson declared the meeting recessed until the December Board of Review, Dec. 15th, at 9:00 A.M.

Respectfully submitted


Gary Johnson, Sup/Asses
Republic Township
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