

## REPUBLIC TOWNSHIP

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July 19, 2016

### DRAFT MINUTES OF THE JULY 19, 2016 BOARD OF REVIEW

Meeting was called to order by the Chairperson, Vickie R. at 9:00 p.m.

The record will show that Chairperson Vickie R., Board Member Tammy K., and Secretary Gary J. were in attendance.

The minutes of the March 15, 2016 Board of Review appeals session were approved after a motion by Carol N., supported by Vickie R. Unanimously carried.

The Board took under consideration, and acted on the following”

J 2016-01, 52-12-411-005-00, Nathan Koski. Assessor missed filing the PRE timely. Requesting properly qualified PRE to be granted for 2016. Motion by Tammy K., supported by Vickie R. to approve the assessor’s request. Carried.

J 2016-02, 52-12-108-023-20, Terrence Meyer. Parcel was created by deed 2015R-12213. Assessor missed the split and was notified of same by Equalization. Assessor requests value be assigned for vacant land parcel. Motion by Carol N., supported by Tammy K., to set the assessor’s recommended values of \$10,650 SEV & TV for 2016, motion carried.

J 2016-03, 52-12-226-007-00, Lyle Chevrette, Assessor requests PRE approval on the parcel for 2015. Motion by Tammy K., supported by Vickie R., to grant the 2015 PRE. Carried.

J 2016-04, 52-12-900-073-00, Grayhawk Leasing, Forms were properly and timely transmitted, but never received by assessor. Proof of transmission was provided. Assessor requests personal property exemption be granted. Motion by Vickie R., supported by Carol N. to approve the assessor’s request. Motion Carried.

J 2016-05, 52-12-510-100-00, Eric Setala. Assessor erroneously removed PRE, Requesting re-establishment of same. Motion by Carol N., supported by Tammy K., to approve the PRE for 2016. Motion carried.

J 2016-06, 52-12-122-022-00, Jack Arbuthinot. PRE filed 5/20/2016. Assessor received support documents 06/20/2016 validating the timely filing. Assessor requests PRE be granted for 2016. Motion by Vickie R., supported by Carol N., to grant the PRE for 2016. Motion carried.

J 2016-07, 52-12-450-020-00, Casey Mattila. Owner filed for 2016 PRE but had been living in the residence since 2006. Assessor asked why now, not starting when parcel was purchased. Owner didn’t know he had the option at that time. Assessor requests PRE for the years 2014 & 2015. Motion by Tammy K., supported by Vickie R. to grant the PRE for the two years. Carried.

J 2016-08, 52-12-309-007-00, Leland Holbrook. Re-appealing property values. Zillow sales provided as compatibles. Assessor explained to Board that the value of this parcel is impacted by land values. The property owner owns over 300’ of sand beach lake frontage, and is assessed as median average front footage value. The property is splittable, which would lower the taxes. ‘Assessor will visit the parcel to verify land values this fall. Assessor requests the appeal be denied. Motion by Vickie R., supported by Tammy K., to approve the assessor’s request.

J 2016-09, 50-12-303-004-10, Dennis Bell. Mr. Bell's attorney combined and split properties without Planning Commission approval. Assessor had to wait for Equalization mapping assistance to properly assign values. That assistance came after the adjournment of the March Board of Review. House and auxiliary buildings were sold along with most of outlying parcel areas. Structure identified on roll as workshop was retained & remodeled into living quarters. Assessor requests new values be assigned. Motion by Carol N. supported by Vickie R., to assign the assessor's requested values of \$114,250 SEV and \$72,100. Carried.

J 2016-10, 52-12-303-004-18, Kurtis Warshawsky. The assessor believed Mr. Warshawsky had purchased all structures, and previous owner had only retained vacant land. Mapping assistance by Equalization evidenced a retention of the "workshop" structure by the original owner. Mr. Warshawsky's value must be reduced to reflect that retention. Motion by Tammy K., supported by Vickie R., to reduce the parcel values from \$281,650 to \$263,250. Motion carried.

J 2016-11, 52-12-132-017-10, Hansen Trust, Assessor jumped the gun and created a parcel before the deed was registered. Assessor was informed by the surveyor that this split was for sales purchases and believed a sale was imminent. Assessor created parcel in anticipation, prematurely. Sale did not happen, no deed was registered. Assessor requests value of parcel be zeroed, and value included in parent parcel. Motion by Tammy K, supported by Carol N. to devalue the parcel for 2015 & 2016. Carried.

J 2016-12, 52-12-122-023-05, Lonnie Loomis. PRE had been granted in the past, and showed on the assessor's roll in the computer. For whatever reason, Wells Fargo bank alleged that no PRE had been granted. This is to recertify that a PRE is in place effective 12/15/2015. Motion by Carol N., supported by Vickie R. to approve assessor's request. Carried.

J 2016-13, 52-12-122-016-00, Nannestad Trust, Mr. Nannestad's PRE was removed somehow. It's still in the Assessor's computer. Marquette County Didn't pull it. Requesting re-statement of PRE for parcel. Motion by Vickie R., supported by Tammy K., to approve assessor's request and re-establish PRE for the parcel. Carried.

J 2016-14 A. 52-12-110-010-00, James Brackett. A field visit evidenced improper lake front footage value set. Value adjusted to reflect approximately 100' of cranberry bog between shore and water's edge. New sauna found. Value added. Assessor requests correction of clerical error. Motion by Tammy K., supported by Carol N., to approve new SEV & TV's of \$46,450. Motion Carried.

J 2016-14 B. 52-12-110-010-00, James Brackett. Appealing uncapping caused by registering a deed dated prior to change in uncapping law. Assessor asks for denial of appeal. The appellant can now appeal to the Tribunal, is so desires, for the chance that the Tribunal might waive the rule. Motion by Carol N., supported by Vickie R., to accept the assessor's request and deny the appeal. Carried.

J 2016-15 52-12-500-015-00. Stevan Hillman. Original owners refused assessor access. Assessor used judgement to assign values. New owners allowed internal visit. Second floor originally assessed as full floor. Actually is 2/3rds loft. Basement floor is approximately 1/3<sup>rd</sup> dirt. Some fire damage marks on basement cement blocks from fire that destroyed original house. All values adjusted. Assessor requests SEV & TV adjustment. Motion by Carol N., supported by Vickie R., to set the SEV & TV of the parcel to \$42,650. Carried.

J 2016 – 16, 52-12-030-058-00. Robin Isaacson. Per March Board of Review directive, assessor visited this parcel 07/16/2016. Inspection showed internal issues. House has shifted, with basement floor cracked shifting walk out door casing unlevel. Central wall on first floor appears to no longer be properly anchored to rafter runs, with wall/ceiling joint cracks evident. Functional reduction in value. New patio found. Value added. Motion by Tammy K., supported by Carol N., to approve assessor's new assigned values of \$53,050 SEV & TV. Motion carried.

J 2016-17, 52-12-312-001-20, Maria Gamino. Appealed SEV caused by uncapping of split. Assessor provided copies of the law demonstrating the requirement of uncapping. Assessor will send a letter with the appeal denial offering a review of the parcel and structure this fall, for any necessary adjustments for the 2017 roll. Assessor will also include the same copies of the law provided to the BOR members. Motion by Vickie R. supported by Tammy K. to approve the assessor's request and deny the SEV appeal. Carried.

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J 2016-18, 52-12-111-001-15. Marlene Skoglund. Motion by Vickie R. supported by Tammy K. to grant the poverty exemption.

Public comment was offered but no one was in attendance.

At 11:00 A.M., the Chair declared the session adjourned until 9:00 A.M. Tuesday, December 13, 2016.

Respectfully submitted.



*Gary Johnson*  
Gary Johnson, Sup Assess  
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DRAFT