

## REPUBLIC TOWNSHIP

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### March 17, 2014, BOARD OF REVIEW DETERMINATION SESSION MINUTES.

The Chairperson Vickie R. called the meeting to order at 4:00 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 2<sup>ND</sup> appeals session March 11, 2014 were approved after a motion by supported by Carol , Carried.

M 2014-23, Continuation. Assessor returned the completed re-valuations from the Solo One, LLC parcel appeals to the Board for their consideration:

- (1) 52-12-223-001-00, Complaint of landlocked, wetlands, no road access, and only 5 acres of useable land.  
Response: County GIS calculates 73.79 acres. Assessor used GIS satellite imagery to calculate quantities of useable land. Visuals included known imagery of deciduous and coniferous vegetation, vs. bog and wetland. Using GIS measuring, the assessor mapped slightly less than 20 acres, but rounded the dimensions to the full 20 acres a of wetlands, to allow for minor fluctuations in topography, leaving a residual 53.79 acres of useable land. The calculations were then updated in the program to generate defensible values, as was done in all of the subsequent appeals.  
Further, one of the Board members reported that the seller had warned the buyers, Solo One, prior to their purchase of the parcels, that the contiguous land owner – Mr. Verville – would no longer allow access to the property through his land. The purchase was consummated anyway.  
One additional point was raised by the assessor. This land is classified as Timber Cut-Over. There is no known forest management plan, nor any other records supporting the Classification. Plus, it was mentioned that the plaintiff stated this was purchased for visual recreation. Assessor will notify the owners that the necessary paperwork must be completed, or the parcel will be reclassified to 402, vacant residential, for 2015.  
Decision: the Board by unanimous vote accepted the assessor's demonstrated map process, which was also used in the subsequent appeals, and the resulting acreages of designated useable highland and wetlands. Motion by Carol N., supported by Vickie R., to adjust the SEV/TV from \$41,150 to \$22,310. Carried.
- (2) 52-12-223-009-10. Appeal of value, requesting classification change to agricultural  
Response: A .7 acre parcel on the east side of Cnty Rd. 601 split off piece from the parent parcel which is on the western side of the county road, its value is driven by being

contiguous to the main holdings of the purchaser, Solo One. Assessor used GIS satellite imagery to calculate quantities of useable land at the hearing. Assessor recommended to the Board that the Road Right of Way, 33' from centerline for the length of the right of way through the parcel, be eliminated from value, and the remaining .4 acres be set. Assessor did state that this will be done for all Right Of Ways, as soon as the project of conversion from the old field card system to the new computerized program is complete. Decision: The Board concurred with the removal of the Right of Way values, and adjusted the SEV/TV from \$950 to \$560 on a motion by Vickie R., supported by Tammy K. with the motion unanimously approved.

- (3) 52-12-223-017-00. Petition had two appeals on it. They were separated into (3) & (4) Appeal was complaint of "all wetlands, swamp, no access, landlocked, and requested Agricultural designation."

Response: Calculated by the County GIS Dept., a 37.87 acre parcel. Assessor used GIS satellite imagery to calculate quantities of useable land. Visuals included known imagery of deciduous and coniferous vegetation, vs. bog and wetland. Using GIS measuring, the assessor mapped 12 acres of useable highland, and designated the remaining 25.87 acres as wetlands. The assessor further explained to the Board that the majority of the parcels under complaint had been originally approved for CFR, and therefore not properly topographically apportioned. The assessor had been notified that CFR hearings were being held, had moved the parcels to CFR for 2014, and was notified by the buyer, Solo One, that the CFR had been rejected by the DNR. The current assessor had no time between that notification, and the submittal of the roll at end of tax year, to make the proper apportionments.

On the landlocked point, one of the Board members reported that the seller had warned the buyers, Solo One, prior to their purchase of the parcels, that the contiguous land owner – Mr. Verville – would no longer allow access to the property through his land. The purchase was consummated anyway. Further, the parcel is not landlocked in the winter. Jobbers regularly do winter cutting in areas like these, accessing the parcels through contiguous owned parcels, after sufficient ice has formed.

The parcel does not qualify for Agricultural classification.

Decision: The Board approved the Assessor's revaluation and approved an adjustment from \$17,050 SEV/TV to \$8,000 and the denial of the Ag classification for which the parcel does not qualify, after a motion by Tammy K, supported by Vickie R.

- (4) 52-12-223-013-00, second portion of single appeal. Petition had two appeals on it. They were separated into (3) & (4) This is (4)

Appeal was complaint of "all wetlands, swamp, no access, landlocked, and requested Agricultural designation".

Response: Calculated by the County GIS Dept., a 31.88 acre parcel. Assessor used GIS satellite imagery to calculate quantities of useable land. Visuals included known imagery of deciduous and coniferous vegetation, vs. bog and wetland. Using GIS measuring, the assessor mapped 12 acres of wetlands, (rounded) and designated the remaining 19.88 acres as usable highland. Assessor pointed out to the Board that this is the type of property that properly belongs in CFR, which has very limited tax impact to the owner. Further, following proper timber management plans jobbers regularly do winter cutting in areas like these, accessing the parcels through contiguous owned parcels, after sufficient ice has formed.

The landlocked issue is addressed above in both (1) and (3).

Decision: After a motion by Carol N., supported by Tammy K., the Board approved the adjustment of SEV/TV from \$13,250 to \$6,250 and to deny the Ag. classification change, for which the parcel does not qualify.

- (5) 52-12-223-018-00. Petition alleges Property is Rail Road ROG and Swamp. Requesting Ag Designation.  
Response: Assessor used GIS satellite imagery to calculate quantities of useable land. Visuals included known imagery of deciduous and coniferous vegetation, vs. bog and wetland. Using GIS measuring, the assessor mapped 3.38 acres of wetlands, and 2 acres as usable highland. Assessor pointed out to the Board that this is the type of property that properly belongs in CFR, which has very limited tax impact to the owner.  
Decision: The Board concurred with the evidence presented, and, on a motion by Vickie R., supported by Carol N., approved the SEV/TV adjustment from \$3,350, to \$2,150 and denied the classification change request to Ag, for which the parcel does not qualify.
- (6) 52-12-224-008-00, Complaint is “no access/landlocked. 1/3 portion is bog. Requesting classification change to timber cut-over”.  
Response: Calculated by the County GIS Dept. to be a 40 acre parcel. Assessor used GIS satellite imagery to calculate quantities of useable land. Visuals included known imagery of deciduous and coniferous vegetation, vs. bog and wetland. Using GIS measuring, the assessor mapped 5 acres of wetlands, with 35 acres of useable highland. The calculations were then updated in the program to generate defensible values. Same answers as to the complaints listed above.  
Plaintiff provided no documentation of a forest management plan, or any other documents needed to qualify for Timber cut over classification.  
Decision: On a motion by Tammy K, supported by Carol N, the Board adjusted the SEV/TV from \$18,500 to \$17,000 to reflect the land values set by the new land value study. Further, the request for Timber Cut-Over Classification was denied. Carried

On one additional note, the plaintiff had raised questions about 52-12-223-016-00's value. Although no application was submitted the Board out of courtesy reviewed the parcel information. The parcel values were derived by Sid Bray, assistant Assessor. Mr. Bray is a licensed level three assessor, Equalization Director for Dickinson County and a licensed appraiser in Michigan and Wisconsin. Mr. Bray had reviewed the values 11/20/2010, and found them to be properly representative of the replacement value for the structure, combined with the land values set by land sales studies. The only change since then has been CPI increases as dictated by the state. After reviewing the data on the parcel, the Board chose to not do anything with the parcel, believing the proper values were assessed to it.

M 2014 -24. Continuation. Assessor returned the compiled information to the Board. Investigation showed that a New Construction value had been added to the roll of \$5,100. for 2003. This would correspond with the value of a new shell structure of that size and composition. Further, based on the Club Presidents findings, the permit was granted in 2002 and the building was completed in 2003. This corroborates the partial assessment. The Assessing Department is requesting an adjustment of the New Construction values levied of \$24,000 to reflect the partial construction assessment, and an adjustment for the type of building constructed. A motion to adjust the SEV from \$72,750 to \$60,000 and the TV from \$51,637 to \$39,737 was made by Vickie R., supported by Carol N., motion carried.

M 2014-29, 52-12-114-010-20, Rahoi, Harry. Assessing Dept. requested a small adjustment in the taxable value to reflect a 2' error in the finished amount of the interior of the pole barn. Motion by Vickie R., supported by Tammy K., to adjust the taxable value from \$31,731 to \$31,680. Carried.

M 2014-30, 52-12-019-001-02, Kellow, Steven. Appealing SEV. Assessing Dept. reviewed the values, and agreed that the value may have been improperly inflated by sales studies in past years. The Dept. recommended reducing the SEV/TV values of \$100,050 to the replacement value that

the assessing program calculated as proper, which was \$85,500. Motion by Carol N., supported by Vickie. Carried.

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

At 6:00 P.M. after a motion by Tammy K., supported by Carol N, the Chair declared the session adjourned. The July Board of Review shall convene on the 22<sup>nd</sup>, at 9:00 A.M.

Respectfully submitted,



*Gary Johnson, Sup|Assess*  
Republic Township  
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