#### MINUTES OF THE

### JULY BOARD OF REVIEW

### FOR CLERICAL ERRORS

July 22, 1997

CALL TO ORDER - The meeting was called to order at 12:01 p.m. by Chairman Al Hunter.

The purpose of this meeting is to correct any clerical errors or mutual mistakes of fact that need to be corrected in the 1996 or 1997 assessment rolls.

ROLL CALL - Present: Al Hunter, Edgar Scharrer, Ken Kern and Theresa Miller, Assessor. Absent - None.

**HOMESTEAD CHANGES** - The following are homestead changes for 1996 and 1997.

Motion - Mr. Scharrer moved the homestead changes be approved as listed. Motion supported by Mr. Hunter and passed unanimously.

<u>CLERICAL ERRORS</u> - The following are clerical errors made during the assessment process.

05-10-6-20-2103-000 (Houlihan) - Change \$50,937 to "Headlee New" with a + adjustment of \$3,663. Final assessed \$58,500 and taxable \$54,740.

05-10-6-30-2019-000 (Henige) - Change \$1,500 to "Headlee New" with a + adjustment of \$4,900. Final assessed \$56,100 and taxable of \$51,802.

05-10-6-30-3117-000 (Wenzel) - Change \$13,500 to "Headlee New" with a + adjustment of \$8,400. Final assessed and taxable of \$71,400.

05-10-6-24-3017-000 (Allman) - Deduct \$6,200 from "Headlee New". Final assessed \$20,000 and taxable \$17,436.

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- 05-10-6-34-4002-004 (Martinus) Deduct \$43,300 from "Headlee New". Final assessed \$7,500 and taxable \$7,196.
- 05-10-6-36-2003-003 (Booth) Deduct \$3,400 from "Headlee New". Final assessed \$33,300 and taxable \$29,850.
- 05-10-6-30-0906-000 (Daystar) Deduct \$50,000 from "Headlee New". Final assessed \$10,500 and taxable to \$3,867.
- 05-10-6-27-4221-000 (Illig) Deduct \$6,742 from "Headlee New". Final assessed \$32,258 and taxable \$28,034.
- 05-10-6-24-3028-A00 (Carlton) Change assessment from \$67,000 to \$36,500. Taxable also \$36,500.
- 05-10-6-18-1007-001 (St. Mary's Medical Center) Change assessment and taxable from \$87,900 to -0-. Requested exempt status.
- 05-10-6-30-3110-000 (Fent) Change taxable value from \$10,500 to \$3,867. Change of ownership incorrectly noted.
- Motion Motion made by Mr. Scharrer that the clerical errors be approved with the exception of St. Mary's Medical Center's status as tax exempt. The Board of Review would like to table this request until the Assessor can obtain more information on whether they truly are a "non-profit" agency and should be considered as exempt. Mr. Hunter noted that just because they are classed as a not-for profit 501(c)(3) organization doesn't necessarily mean they should be exempt. Motion seconded by Ken Kern and passed unanimously.
- **SPECIAL ASSESSMENT CHANGES:** The following are changes to be made in the special assessment roll for 1997.
- 05-10-6-19-1019-000 (Stowell) Remove one garbage assessment for 1996 and 1997.
- 05-10-6-03-2001-003 (Jammer) Add to Special Assessment District #086 for water.
- 05-10-6-09-3002-003 (Herman) Add to Special Assessment District #086 for water.
- <u>PERSONAL PROPERTY 1996 Assessment Roll Changes</u>: The following are changes in the 1996 assessment roll.
- 99-0165-300 (Wininger Fire Protection) Take assessment to -0-. Office located in Frankenmuth.
- 99-0001-000 (Langmaid) Take assessment to -0-.

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- <u>PERSONAL PROPERTY 1997 Assessment Roll Changes</u> The following are changes in the 1997 assessment roll.
- 99-0017-000 (Birch Run Car Wash) Change assessment from \$13,000 to \$10,500. Late return.
- 99-0025-750 (Bubbles & Scents) Change assessment from \$10,000 to \$35,200. Late return.
- 99-0028-500 (BUM Equipment) Change assessment from \$50,000 to -0-. Out of business 8/23/96.
- 99-0057-650 (Ducks Unlimited) Change assessment from \$15,100 to -0-. Out of business.
- 99-0058-250 (Etienne Aigner) Change assessment from \$25,000 to 18,600. Late return.
- 99-0070-500 (Gold Factory) Change assessment from \$10,000 to \$6,800. Late return.
- 99-0095-750 (Lyon Financial Service) Change assessment from \$5,100 to \$3,300. Late return.
- 99-0098-000 (Vette's Lounge) Change assessment from \$40,000 to \$36,800. Late return.
- 99-0098-500 (Maidenform) Change assessment from \$25,000 to \$19,800. Late return.
- 99-0106-100 (Michael Stevens) Change assessment from \$45,000 to \$38,900. Late return.
- 99-0131-050 (Publisher's Warehouse) Change assessment from \$8,000 to \$4,700. Late return.
- 99-0133-000 (ROC Acquisition) Change assessment from \$12,500 to -0-. Out of business.
- 99-0165-100 (Wilderness Trails Animal Park) Change assessment from \$15,000 to \$6,400. Late return.
- 99-0010-250 (Atkins Construction Co.) Add assessment of \$1,300. Late return.
- 99-0132-400 (Reebok) Change assessment from \$8,000 to \$91,700. Late return.

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99-0020-650 (Bose) - Change assessment from \$30,700 to \$106,300. They did not include leasehold improvements on this year's statement.

99-0058-500 (Everything's a Dollar) - Take assessment to -0-. Store closed 6/1996.

99-0090-250 (Ann Klein) - Change assessment from \$25,000 to \$21,600. Late return.

99-0095-000 (Leather Loft Store) - Change assessment from \$15,000 to \$11,000. Late return.

99-0103-250 (McDonald Mobile Offices) - Add assessment of \$2,400. Late return.

Motion: Mr. Scharrer moved approval of the changes for Special Assessments and for Personal Property for 1996 and 1997. Motion supported by Ken Kern and passed unanimously.

ADJOURNMENT: The meeting adjourned at 12:50 p.m.