



2021 JULY BOARD OF REVIEW – MINUTES

Call to Order and Pledge of Allegiance

The City of Hillsdale 2021 July Board of Review was called to order at 9:05 a.m., Tuesday, July 20, 2021 and the Pledge of Allegiance was recited. Attendance was in person in the Hillsdale City Hall Conference Room (2nd Floor), 97 North Broad Street, Hillsdale, Michigan 49242.

Roll Call

Roll was taken by Laycock

Present:

- D Kerry Laycock, Chair
- Dennis Wainscott, Regular Member (new – appointed 05/17/2021)
- Assessor, Kimberly Thomas (advisory – not a voting member)
- Residential Appraiser, Olivia Jones (clerical assistance – not a voting member)
- One Step Ministries South Central, Cindy Eckehdt and daughter

Absent:

- Joshua Paladino, Regular Member (new – appointed 06/07/2021)
- Don Hernandez, Alternate
- Richard Curtis, Alternate

Election of Secretary

Wainscott was nominated by Laycock and elected secretary by unanimous consent. Wainscott will serve as board secretary through December 2021.

Approval of Agenda

Assessor Thomas presented an amended agenda to the Board with three new petitions added. Wainscott made a motion to approve the agenda as presented. Second by Laycock. The amended agenda was approved by unanimous consent.

Public Comment on Agenda Items

The floor was opened for public comment by Laycock. Cindy Eckehdt and her daughter, on behalf of One Step Ministries South Central, provided the Board a brief background on the nature of their petition. Laycock advised that Ecdkedt and daughter remain at the meeting for potential questions when the Board came to their petition. At that time, they could speak further.

Consent Agenda

Assessor Thomas presented the Board with the 2021 March Board of Review minutes as well as State Tax Commission (STC) bulletins that were relevant to the Board of Review business. Laycock made a motion to approve the minutes as written. Second by Wainscott. The minutes of the 2021 March Board of Review were approved as written by unanimous consent.

Communications/Petitions

Assessor Thomas presented the Board the following written petitions:

J21-001, 006-227-276-10, PRE (211.7cc) – 2020 Summer and Winter, J21-002, PRE (211.7cc) – 2019 Winter Only - Motion to APPROVE the exemption for both petitions was made by Laycock. Second by Wainscott. The exemption was APPROVED with unanimous consent.

J21-003, 006-227-251-16, 2021 Uncapped in Error (211.53b(8)(c)/211.27a(4)) - Motion to APPROVE the recapping of the AV/TV was made by Laycock. Second by Wainscott. The recapping was APPROVED with unanimous consent.

J21-004, 006-327-376-10, PRE (211.7cc) – 2020 Summer and Winter - Motion to APPROVE the exemption was made by Laycock. Second by Wainscott. The exemption was APPROVED with unanimous consent.

J21-005, 006-334-204-20, 2020 Taxable Status Error (211.53b(8)(f)/211.7o) - Motion to APPROVE the exempt status was made by Wainscott. Second by Laycock. The status was APPROVED with a unanimous consent.

J21-006, 006-334-226-07, PRE (211.7cc) – 2020 Summer and Winter, J21-007, PRE (211.7cc) – 2019 Summer and Winter, and J21-008, PRE (211.7cc) – 2018 Summer and Winter - Motion to APPROVE the exemption for all three years was made by Laycock. Second by Wainscott. The exemption was APPROVED with unanimous consent.

J21-009, 006-335-001-01, Clerical Error (data entry) - Motion to APPROVE the MBOR decision to reduce the AV that was not entered prior to the certification of total values was made by Laycock. Second by Wainscott. The assessed value was APPROVED with unanimous consent.

J21-010, 006-426-305-13, PRE (211.7cc) – 2021 Summer - Motion to APPROVE the exemption due to clerical error on the part of the assessor's office to timely process the affidavit made by Laycock. Second by Wainscott. The exemption was APPROVED with unanimous consent.

At 9:30 a.m., City Hall lost power, but the Board of Review continued to hold the meeting.

J21-011, 006-426-326-19, Poverty Exemption (211.7u) – 2021 Only - Motion to APPROVE the exemption at 100% made by Wainscott. Second by Laycock. The exemption was APPROVED with unanimous consent.

J21-012, 006-900-247-25, Clerical Error – Amended Personal Property Statement - Motion to APPROVE the adjusted AV based on an itemized list provided by the business owner made by Laycock. Second by Wainscott. The AV was APPROVED by unanimous consent.

J21-013, 006-126-104-11, PRE (211.7cc) – 2020 Summer and Winter - Motion to APPROVE exemption was made by Laycock. Second by Wainscott. The exemption was APPROVED by unanimous consent.

J21-014, 006-900-439-00, Clerical Error – Mailing Discrepancy for form 5076 - Motion to APPROVE the exemption was made by Laycock. Second by Wainscott. The exemption was APPROVED by unanimous consent.

Old Business

None

New Business

None

Assessor's Report

Assessor Thomas provided the Board with an update on the AMAR and pending appeals with the MTT.

General Public Comment

The floor was opened for general public comment. No comments were given.

Recess

Chair Laycock called the meeting into recess at 9:42 a.m. The 2021 December Board of Review is tentatively scheduled for 9:00 a.m., Tuesday, December 14, 2021.

All decision of the Board were completed before recess. Assessor Thomas, after power was restored, prepared the JBOR Change Summary and signed off on behalf of the Board members.

The 2021 July Board of Review Change Summary is attached, and, along with the original affidavits, to be made a permanent part of these minutes.

Respectfully submitted,



Dennis Wainscott
Board of Review Secretary

Year Parcel Number	Comments	Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected Transfer
2021 006-335-001-01	J21-009	201	30020	161,400	100,742	0.000	0.000	0.000	125,000	100,742	0.000
CLERICAL (DATA ENTRY) ERROR - 2021 MBOR DECISION NOT ENTERED INTO DATABASE PRIOR TO FINAL CERTIFICATION OF 2021 VALUES. AV SHOULD HAVE BEEN REDUCED TO \$125 PARKER, MARK D & MIRANDA M											
3203 BECK RD HILLSDALE, MI 49242	J21-010	401	30020	69,400	36,305	100.000	0.000	0.000	69,400	36,305	100.000
100% PRE FOR SUMMER 2021 - CLERICAL (DATA ENTRY) ERROR - AFFIDAVIT FILED 12/28/2020; ASSESSOR SENT LETTER REQUESTING CLARIFICATION BUT DID NOT DENY EXEMPTIO BURKETT, KEVIN & SUSAN											
66 S BROAD ST HILLSDALE, MI 49242	J21-012	251	30020	40,000	40,000	100.000	0.000	0.000	2,100	2,100	100.000
P O BOX 671 HILLSDALE, MI 49242											
2021 006-426-326-19	J21-011	401	30020	52,500	34,916	100.000	0.000	0.000	52,500	0	100.000
REQUESTING EXEMPTION FOR REASONS OF POVERTY (MCL 211.7U). APPROVED AT 100%. ADAMS, KARLA											
60 W ST JOE ST HILLSDALE, MI 49242	J21-014	251	30020	40,000	40,000	100.000	0.000	0.000	0	0	100.000
60 W ST JOE ST HILLSDALE, MI 49242											
2021 006-900-247-25	J21-012	251	30020	40,000	40,000	100.000	0.000	0.000	2,100	2,100	100.000
FORM 5076 (CLAIM FOR SMALL TAXPAYER EXEMPTION) NOT RECEIVED PRIOR TO DEADLINE FOR 2021 ASSESSMENT. TAXPAYER SUBMITTED ITEMIZED LIST OF PERSONAL PROPERTY FO ESSENTIAL MESSAGE LLC											
75 N HOWELL ST HILLSDALE, MI 49242	J21-014	251	30020	40,000	40,000	100.000	0.000	0.000	0	0	100.000
10400 GLENCOE RD JEROME, MI 49249											
2021 006-900-439-00	J21-014	251	30020	40,000	40,000	100.000	0.000	0.000	0	0	100.000
TAXPAYER MAILED FORM 5076, SMALL BUSINESS PROPERTY TAX EXEMPTION CLAIM, ON 2/10/2021, BUT WAS NOT RECEIVED BY THE ASSESSOR. CS ROOFING											
3307 BECK RD HILLSDALE, MI 49242	J21-014	251	30020	40,000	40,000	100.000	0.000	0.000	0	0	100.000
3307 BECK RD HILLSDALE, MI 49242											
										684,000	475,184

*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member DKH/KAT Member DW/af Member _____ Member _____

Dated _____

** Unable to print @ time of meeting due to power outage. Signed by assessor on behalf of members. af*

