

3rd Floor Council Chambers
Hillsdale City Hall
97 N Broad Street
Hillsdale, MI 49242

Board of Review Agenda
City of Hillsdale
July Meeting (MCL 211.53b)

July 21, 2020
9:00 a.m.
(517)437-6456 Assessor
www.cityofhillsdale.org

Pursuant to Governor Whitmer's Executive Order No. 2020-87, issued May 14, 2020, in addition to the purposes set forth in section 53b (MCL 211.53b) of the General Property Tax Act (GPTA), 1893 PA 206, the Board will also hear NEW protests under Section 30 of the GPTA (MCL 211.30) and any other matters that are properly before a March board of review. Any taxpayer or their representative may file an appeal either in person (by appointment) or in writing.

In addition, EO No. 2020-154 provides for alternative means to conduct government business during the COVID-19 pandemic. Accordingly, members of the Board and the public may participate in the meeting electronically via the GoToMeeting app by clicking this link <https://global.gotomeeting.com/join/560903845> or by calling 1-669-224-3412 and entering the conference code number 560-903-845 when prompted.

The public will be able to listen to all discussion by Board of Review members and will be permitted to speak for up to 3 minutes during the public comment section of the agenda. Property taxpayers or their representatives will be permitted to speak for up to 15 minutes to present their appeal during the new business portion of the meeting. All members of the public appearing virtually, in-person or in writing and wishing to file an appeal are required to complete and return form L-4035 *Petition to Board of Review* as an official record of their appearance. Written appeals must have been received by 5:00 p.m. Monday, July 20, 2020. Required forms and evidence for virtual appearances must be received by 5:00 p.m. Tuesday, July 21, 2020. Forms and supporting evidence may be delivered to the City Clerk's office at City Hall or emailed to assessor@cityofhillsdale.org.

Due to the unusual circumstances of this meeting, additional date(s) may be scheduled at the Board's discretion to issue decisions on appeals filed under MCL 211.30. All decisions shall be issued no later than September 1, 2020.

1. 9:00 a.m. Call To Order and Pledge of Allegiance
2. Roll Call
 - a. D Kerry Laycock, Chair
 - b. Richard Curtis, Secretary
 - c. Michael Hendershot, Regular Member
 - d. Don Hernandez, Alternate
 - e. Jerry Pachoud, Alternate
 - f. Assessor, Kimberly Thomas (Advisory – not a voting member)
 - g. Olivia Jones, Assessing Technician (clerical assistance – not a voting member)
3. Approval of Agenda
4. Public Comments on Agenda Items – members of the public wishing to file an appeal are asked to submit their names with the parcel number and address of the property to be discussed at this time. Those appearing virtually should email assessor@cityofhillsdale.org for filing of required forms and supporting documentation.
5. Correspondence (not appeals)

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- a. Assessor's Report
 - i. AMAR – nothing to report
 - ii. MTT appeals – list of current active appeals attached – all filed by Hillsdale College requesting exemption under MCL 211.7n.
 - iii. STC appeals filed for omitted/incorrectly reported property – scheduled for hearing 8/18/2020
 1. 154-20-0061, 30-006-900-169-10, omitted personal property (late filed statement, owner concurred)
 2. 154-20-0098, 30-006-900-298-00, omitted personal property (combined document reporting error per ESA, owner has not responded)
 - iv. Governor's Executive Orders and Legislative response
 1. No. 2020-87 5/14/2020 Temporary Extension of Deadlines for Boards of Review, County Equalization and Tax Tribunal Jurisdiction
 - a. STC Memo 6/9/2020 Guidance for 2020 July Boards of Review following Executive Order 2020-87
 - b. Assessor letter to personal property taxpayers whose assessments were estimated for 2020 due to failure to file either personal property statement or form 5076 Small Business Property Tax Exemption Claim Under MCL 211.9o
 - c. STC email 7/14/2020 EMPP Reminder for 2020 July Boards of Review
 2. Public Act 88 of 2020 6/11/2020 – extends deadlines to file Michigan Tax Tribunal appeals to August 31, 2020
 3. Michigan Department of Treasury memo 6/24/2020 Changes in the Principal Residence Exemption (PRE) Statute – Public Act 96 of 2020. Extends deadline to qualify and file for exemption on 2020 summer tax to June 30, 2020.
 4. No. 2020-154 7/17/2020 Alternative means to conduct government business during COVID-19 pandemic
 - b. Minutes of previous meeting (March 2020)
6. Old Business
 7. New Business – Appeals
 - a. MCL 211.53b – errors verified by Assessor (decisions to be issued at this meeting)
 - i. J20-001 - 30-006-123-354-09 – Williams – 2019 Winter PRE

- ii. J20-002 – 30-006-126-107-10 – Arevalo – 2020 PRE – PA 96 of 2020
- iii. J20-003 – 30-006-126-128-07 – Harman – 2020 PRE – PA 96 of 2020
- iv. J20-004 – 30-006-222-229-16 – LoPresto – 2020 Disabled Veterans Exemption
- v. J20-005 – 30-006-227-102-18 – Buerger – 2020 uncapped in error
- vi. J20-006 – 30-006-334-205-11 – Kahn – 2020 PRE – PA 96 of 2020
- vii. J20-007 – 30-006-426-330-09 – Cook – 2019 PRE
- viii. J20-008 – 30-006-426-351-19 – Horton – 2019 PRE
 - 1. J20-009 - 30-006-426-351-19 – Horton – 2018 PRE
 - 2. J20-010 – 30-006-426-351-19 – Horton – 2017 PRE
- ix. J20-011 – 30-006-426-355-22 – Huff – 2020 PRE – PA 96 of 2020
- x. J20-012 – 30-006-900-073-51 – Family Counseling Center/Nunez – 2020 MCL 211.9o exemption (clerical error)
- xi. J20-013 – 30-006-900-420-00 – Hillsdale Community Thrift – 2019 MCL 211.7o exemption (nonprofit charitable institution)

b. MCL 211.30 and other appeals properly before a March Board of Review

i. Written appeals (received on or before 5:00 p.m. Monday, July 20, 2020)

- 1. J20-014 – 30-006-222-276-05 – Arnold
- 2. J20-015 – 30-006-222-228-10 – Church of God at Hillsdale
- 3. J20-016 – 30-006-900-049-25 – Gayle Seely LLC – 2020 form 5076 late filing
- 4. J20-017 – 30-006-900-291-10 – Burgers Unlocked – 2020 form 5076 late filing
- 5. J20-018 – 30-006-900-403-00 – Gabriel’s Hair & Nails – 2020 form 5076 late filing
- 6. J20-019 – 30-006-900-430-02 – CR Real Estate – 2020 form 5076 late filing

ii. In-Person – L-4035 and supporting evidence must be presented at the time of appeal

- 1. J20-020 - 30-006-_____ - _____ - _____ - _____
- 2. J20-_____ - 30-006-_____ - _____ - _____ - _____

iii. Virtual/Telephonic – must prepare and submit form L-4035 as an official record of their appearance along with any supporting evidence no later than 5:00 p.m. Tuesday, July 21, 2020. May be emailed to assessor@cityofhillsdale.org or delivered to the City Clerk.

- 1. J20-_____ - 30-006-_____ - _____ - _____ - _____

c. Additional New Business

8. Miscellaneous

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9. General Public Comment

10. Recess – may schedule additional date(s)/time(s) for determination of undecided issues under MCL 211.30; all decisions shall be issued no later than September 1, 2020.

Next meeting tentatively scheduled for 9:00 a.m., Tuesday, December 15, 2020