

ASSESSOR'S OFFICE (APPRAISER'S OFFICE)

ASSESS ALL TAXABLE PROPERTY AT 50% OF MARKET VALUE.

MANY PARCELS, WIDE FOCUS.

DEFEND, DECREASE, DECLINE IN UNIFORMITY.

“FRAME-IN” APPRAISAL, MUCH SMALLER NUMBER OF PARCELS (SOLD, I/E), MUCH NARROWER FOCUS.

WRITE APPRAISAL REPORT, REMAINING BEST COMPARABLE PARCELS (SOLD, I/E), NARROWEST FOCUS.

TAX COURT

(MICHIGAN TAX TRIBUNAL)

1. ENTIRE.

2. RESIDENTIAL AND SMALL CLAIMS.

ADJUST ASSESSMENTS WHEN SUCCESSFUL DEFENSE THEREOF AT TAX COURT IS UNLIKELY, AND REASONABLE SETTLEMENT CAN BE ACHIEVED.

FILE NECESSARY TAX COURT PLEADINGS, MOTIONS, AND OTHER DOCUMENTS.

PREPARE AND SUBMIT CITY'S APPRAISAL REPORT, PREPARE REFUTATION OF PETITIONER'S APPRAISAL REPORT, AND REPRESENT CITY AT HEARING.

PREPARE FOR POSSIBLE REHEARING OR APPEAL. \$240,000

Entered into circulation 1-14-08

Morrice Bank & Trust
Petitioners)
v
City of Monroe
Respondent(s)

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

Entered into circulation
Extra-judicial hearing
mailed to Treasurer, Calumet
1-14-08

MTT Docket No. 037504
TRIBUNAL JUDGE PRESIDING
Rachel J. Ashby

RECEIVED
JAN 2 8 2008

CITY OF MONROE
ASSESSORS OFFICE

CONSENT JUDGMENT

The Tribunal, having reviewed the attached parties' proffered Consent Judgment and having reviewed the file in the above-captioned case, finds that the stipulation is accepted by the Tribunal.

In this case, Petitioners having filed a Motion to Set Aside Default and the parties have filed a proffered Consent Judgment for entry of consent judgment.

IT IS ORDERED that the Motion to Set Aside Default is GRANTED.

IT IS FURTHER ORDERED that the subject property is true cash, state equalized value assessed valuation of jurisdiction.

IT IS FURTHER ORDERED that the assessed and taxable value shall be corrected to reflect the amount of the assessment and taxable value as provided in the attached Consent Judgment within 20 days of the entry of this Judgment.

IT IS FURTHER ORDERED that the officer charged with keeping the assessment rolls for the tax year at issue shall correct or cause the assessment rolls to be corrected to reflect the amount of the assessment and taxable value as shown in the attached stipulation within 20 days of the entry of this judgment.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall cover taxes as any applicable interest or issue or refund as required by this Order within 30 days of the entry of this Order. If a refund is warranted, it shall include a proportionate share of any property tax delinquency fees and interest paid or delinquent interest being refunded. A sum separately recited the amount of the fines, fees, penalties, and interest being refunded. A sum separately recited the amount of the Judgment shall bear interest from the date of payment to the date of Judgment and the Judgment shall bear interest to the date of payment. A sum determined by the Tribunal to have been underpaid shall bear interest from the date of payment to the date of Judgment and the Judgment shall bear interest to the date of payment. A sum determined by the Tribunal to have been underpaid shall bear interest from the date of payment to the date of Judgment and the Judgment shall bear interest to the date of payment.

ADM

ASSESSORS OFFICE

MORRICE BANK & TRUST

CONTRACT WORK FOR COUNTY

\$35 PER PARCEL MAY HAVE RESULTED IN \$5,000 TO \$7,500.

1 TO 2 HOURS PER WEEK.

STC PHYSICAL INSPECTIONS (OMITTED PROPERTY
DISCOVERY).

STATE TAX COMMISSION ASSESSING REVIEW

CYCLICAL PHYSICAL INSPECTIONS (20% OF PROPERTY EVERY 5 YEARS).

NOT PRIORITIZED, NOT PERFORMED.

BIG DEAL? NO BIG DEAL?

OMITTED PROPERTY DISCOVERY.

CLERICAL LABOR POOL

FEWER PEOPLE TO PERFORM SAME AMOUNT OF WORK.

LOGICAL AND COST EFFECTIVE TO GROUP STAFF WHICH PERFORMS GENERIC/CLERICAL WORK.

POOLING SECRETARY/CLERICAL ASSISTANTS, DEPARTMENT AIDES, CLERKS, CASHIERS, AND THE LIKE WOULD BE LOGICAL AND COST EFFECTIVE.

NEITHER LOGICAL NOR COST EFFECTIVE TO GROUP STAFF WHICH PERFORMS SPECIFIC WORK REQUIRING ADVANCED SKILL SETS AND QUALIFICATIONS (CERTIFICATIONS, ETC).

POOLING INSPECTORS, APPRAISERS, ENGINEERS, ACCOUNTANTS, AND THE LIKE WOULD BE ILLOGICAL AND COST DEFECTIVE.

SUMMARY

NO REQUEST FOR LEGAL HELP.

NO REQUEST FOR APPRAISAL HELP.

ONCE IN 17 YEARS (FORD PERSONAL PROPERTY).

PROCESS OUR OWN ASSESSMENT NOTICES AND
PERSONAL PROPERTY STATEMENTS FOR MAILING.

INCREASED WORKLOAD DUE TO TAX COURT PREP AND
STC PHYSICAL INSPECTIONS WITH SAME STAFF = STABLE
WORK LOAD WITH REDUCED STAFF.

DECLINING ECONOMY RESULTING IN MORE TOTAL WORK
FOR OTHER DEPARTMENTS? PLANNING? BLDG? ETC?

ANY OTHER DEPARTMENT THAT APPEARS AT QUASI-JUDICIAL HEARINGS AT THE FREQUENCY OF THE ASSESSOR'S OFFICE WITHOUT LEGAL AID?

CREATE CLERICAL LABOR POOL FROM BOTTOM UP, NOT TOP DOWN.

MORE THAN OCCASIONALLY I SPEND SUBSTANTIAL AMOUNTS OF MY OWN TIME AFTER HOURS ON CITY ASSESSING WORK, AND EXPECT NOTHING IN RETURN.

UNLESS AND UNTIL CLERICAL POSITIONS ARE MAXIMALLY UTILIZED IN A CLERICAL LABOR POOL, I RESPECTFULLY REQUEST THAT I NOT BE EXPECTED TO CONTRIBUTE EVEN MORE OF MY OWN TIME AFTER HOURS AS A RESULT OF APPRAISER STAFF BEING ASSIGNED TO SUCH A POOL.