

**CITY OF STERLING HEIGHTS
BOARD OF REVIEW ORGANIZATIONAL MEETING MINUTES
TUESDAY, MARCH 4, 2025
IN CITY HALL**

In accordance with Act 206 of 1893, the General Property Tax Act (211.1 - 211.157 Michigan Compiled Tax Law), the Board of Review convened for the Organizational Meeting, election of a Chairperson and Secretary, and to accept the Assessment Roll for 2025.

The meeting was called to order at 9:00 a.m. by Raymond Nadolski, Chairperson for the Board of Review for the City of Sterling Heights.

PLEDGE OF ALLEGIANCE:

Chairman Nadolski led the Pledge of Allegiance to the Flag of the United States of America.

MEMBERS PRESENT AT ROLL CALL: John Hages, Committee 1 Chairperson
Kimberly Legarski, Committee 1 Secretary
John Fenn, Committee 1 Member
Raymond Nadolski, Committee 2 Chairperson
Allison Magni, Committee 2 Secretary
Patrick Rye, Committee 2 Member

MEMBERS ABSENT: None

OTHERS PRESENT: Robin Palazzolo, Assessor
Victoria Willis, Assessing Coordinator
Lizeth Zaragoza, Appraiser Aide

ADOPTION OF THE AGENDA:

Moved by Hages, supported by Legarski, to adopt the agenda as presented.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

APPROVAL OF MINUTES:

Moved by Rye, supported by Hages, to approve the December Board of Review Meeting Minutes of December 9, 2024, as submitted.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

AUDIENCE PARTICIPATION:

There was no audience participation.

FORMULATION OF (2) THREE MEMBER COMMITTEES:

The Board discussed their preference for the formulation of the two committees.

Moved by Nadolski, supported by Legarski, to establish the two separate committees, with three members on each committee, as follows:

Committee #1: Hages, Legarski and Fenn

Committee #2: Nadolski, Magni and Rye

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

ELECTION OF CHAIRPERSON FOR THE 2025 BOARD OF REVIEW:

Committee #1: Moved by Legarski, supported by Nadolski, to elect Hages as the chairperson to the 2025 Board of Review, Committee #1.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

Committee #2: Moved by Hages, supported by Legarski, to elect Nadolski as the chairperson to the 2025 Board of Review, Committee #2.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

ELECTION OF SECRETARY FOR THE 2025 BOARD OF REVIEW:

Committee #1: Moved by Hages, supported by Rye, to elect Legarski as the Secretary to the 2025 Board of Review, Committee #1.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

Committee #2: Moved by Nadolski, supported by Fenn, to elect Magni as the Secretary to the 2025 Board of Review, Committee #2.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

RULES FOR THE BOARD OF REVIEW:

Several items were considered by the Board regarding the actual proceedings for those meetings. With the meetings being held IN-PERSON, the meeting time slots for each appointment would be fifteen (15) minutes per appointment. The first five minutes would be the Chairperson giving the Petitioner their oath and letting them know how the meeting will be handled. The Petitioner would then have five (5) minutes for their appeal. A decision would be made prior to the next appointment. Any need for conversation either by the Assessing Staff to the Board or for the Board Members asking for clarification on their records have to be directed to the Chairperson at all times. When making a motion, or to support one, the Board members must state their name. This helps Assessing Staff with getting the minutes completed correctly.

For Petitioners appealing multiple properties, the Assessing Staff would assign separate appointments if the Petitioner felt they would not be able to finish in one appointment. If a Petitioner is unable to attend the proceedings, and elects to have a representative attend, they must prior to the appointment, have their representative come into the City. That representative

must bring in their notarized authorization letter from the owner, with a picture I.D. At that time, they can fill out the application and sign it for the Board.

Each day, the appointment schedule will be distributed to each member containing the day's appointments.

The Board should be familiar with doing a calculation for the approximate taxes if needed for a taxpayer. Also, a timekeeper will be assigned for each Committee to keep the group on task since the appointments are limited.

SUBMISSION OF THE 2025 ASSESSMENT ROLL FOR THE CITY OF STERLING HEIGHTS:

City Assessor, Robin Palazzolo, submitted the 2025 Assessment Roll for the members to review. Moved by Nadolski, supported by Rye, to accept and certify the 2025 Assessment Roll Ad Valorem Work Roll and Special Acts Work Roll, as submitted.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYES: None. The motion carried.

DISTRIBUTION OF THE ESTIMATED FACTOR TO STATE EQUALIZED VALUE:

The estimated factor to the State Equalized Value for all classes of property in the City of Sterling Heights was presented and discussed with the Board of Review members. A summary of the tentative factors for 2025 was given:

Commercial	1.01379
Industrial	1.03263
Residential	1.07735
Personal	1.00000

ASSESSOR'S REMARKS:

Assessor, Robin Palazzolo, distributed the Board of Review Member's Guide to all our members. She asked that the Board review the Organizational Meeting and Hearings Procedure sections in their binders prior to the meetings. Permissible reasons a property can go before the March Board of Review were discussed as follows:

- To consider current year Assessed or Taxable Value appeals.
- To consider Property Classification appeals for the current year.
- To consider taxable value corrections due to the incorrect calculation of taxable value.
- To consider Poverty Exemptions for the current year.
- To consider late-filed Small Business Taxpayer Exemption 5076 forms, Personal Property Statement 632 forms, EMPP 5278 forms, or Qualified Heavy Equipment Rental Personal Property Exemption forms, accompanied by a petition for the current year.
- To consider the land assessment for a property with an IFT Certificate. The MBOR may adjust the IFT roll assessment of New IFT Certificate for the current year (not a Rehabilitation or Replacement Certificate).

- The Board cannot change the millage rates or decrease the Taxable Value due to a petitioner simply stating their taxes are too high. The burden of proof is on the Petitioner to prove the property is valued incorrectly.

The Residential, Commercial and Industrial Sales Study was distributed to the board members as an aid to assist them with valuation appeals.

The 2025 Appeal Information and Guidelines are available at the counter for perspective petitioners, along with the Sales Study prepared for the counter to be used as a tool for our residents for research purposes.

Discussion followed regarding the past 2024 CPI (5.0%) and the new 2025 CPI (3.1%).

Board members were reminded that the State of Michigan has approved any late Personal Property Statement Form L-4175, Small Business Taxpayer Exemption form 5076, and Eligible Manufacturing Personal Property form 5278 be taken to the March Board of Review without penalty. The only condition to that would be that all late filers are required to file a petition for the Board of Review.

The procedure for Hardship appeal was reviewed with the Board of Review members. Board members were reminded that the State has eliminated the extenuating circumstances provision from the Board of Review's authority in granting an exemption; therefore, this is no longer allowed.

The following Committees and schedules were adopted:

Committee #1

John Hages
Kimberly Legarski
John Fenn

Committee #2

Raymond Nadolski
Allison Magni
Patrick Rye

Schedules: Committee #1 and Committee #2

Monday, March 17, 2025 9:00 a.m. – 5:00 p.m.

Tuesday, March 18, 2025 2:00 p.m. – 9:00 p.m.

Wednesday, March 19, 2025 10:00 a.m. – 3:00 p.m.

(The March session of the Board of Review may be extended to include additional days if needed.)

ADJOURNMENT:

Moved by Nadolski, supported by Legarski, to adjourn the Organizational Meeting of the City of Sterling Heights Board of Review for 2025 at 9:30 a.m.

AYES: Hages, Legarski, Fenn, Nadolski, Magni and Rye.

NAYS: None. The motion carried.

Respectfully submitted,

Victoria Willis

Victoria Willis, Assessing Coordinator
Recording Secretary for the Board of Review