City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

The following pages contain the official minutes of the 2009 March Sessions of the Board of Review for the City of Kalamazoo, as approved by the Board on March 31, 2009.

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City of Kalamazoo
Board of Review—2009 March Sessions

Session Numbers: #1 and #2
Session Type: Organizing & Training Meeting
Date & Times: Tuesday, March 3, 2009,
Morning 9:07 am to 11:23 am,
Afternoon 1:00 pm to 3:53 pm

Board Members present (6):
   Glenda Campbell
   Linda Dixon-Jones
   Nancy Engemann
   Ann Schwendener
   Linda Servis
   Catherine Smith (attended morning portion only).

Board Members absent (1):
   H. Charles Kiplinger

Others present: Constance Darling, City Assessor/Board Secretary; Wayne Nelson, Deputy Assessor; other Assessor staff members; Johnny Thompkins.

0. Introduction of Assessor’s staff to the Board. Prior to the official commencement of the session, Assessor Darling and Deputy Assessor Nelson introduced the staff members of the office, and explained the duties each performs in the assessing process.

1. Call to order. By the City Assessor/Board Secretary Darling, at 9:07 a.m., noting that the meeting has been properly noticed and published as required by state law and the city charter.

2. Determination of quorum. The Secretary compared the attendees with the roster of appointments to the Board by the City Commission, then determined and announced that six of the seven duly-appointed members are present and H. Charles Kiplinger is absent, having advised the Secretary of his illness for this session. Kiplinger was excused by unanimous consent. The Secretary noted that Linda Dixon-Jones was appointed to fill the vacancy due to the death of Carl Czuchna. Mr. Czuchna’s long record of outstanding service to the community is greatly appreciated.

3. Election of 2009 Board Chair. The Secretary called for nominations. Linda Servis nominated Nancy Engemann. There were no other nominations. MOTION by Schwendener, supported by Campbell, to close nominations and declare Nancy Engemann to be elected as Board Chair for 2009; motion passed unanimously. Nancy Engemann accepted the position and assumed the Chair.

4. Election of 2009 Board Vice-Chair. MOTION by Schwendener, supported by Engemann, to elect Catherine Smith as Board Vice-Chair for 2009; motion passed unanimously. Catherine Smith accepted the position.
5. **Presentation of 2009 Assessment Rolls by the Assessor.** Pursuant to Michigan law and the City Charter, the Assessor presented the 2009 Ad Valorem and Industrial Facilities Tax assessment rolls to the Board, accompanied by signed certificates for each.

6. **General Orientation and Training.** Assessor Darling informed the Board regarding its duties, and reviewed various resource materials prepared for the Board.

7. **Scheduling of March sessions, determination of 3-member panels, and duties of the officers.** The Chair called for members to sit as three-member panels for the March sessions as scheduled by the Secretary. The Board cooperatively completed a schedule of panels, which was then presented by the Chair. MOTION by Smith, supported by Schwendener, as follows:
   a. The Board confirms the Chair’s assignment of three-member panels and the date and time scheduling for the various March sessions,
   b. The Board conveys authority for each three-member panel to designate its presiding member and to decide the matters brought before it, to establish a two-person quorum for each three-member panel, to allow the Chair to make any necessary substitutions of panel assignments,
   c. The Chair shall convene any additional panels as necessary due to volume of taxpayer requests, and may cancel any sessions for which there would be no matters to be considered;
   d. The Vice Chair of the Board shall act as Chair in the absence or unavailability of the Chair, and shall become the Chair in the event of vacancy. The Chair shall fill a vacancy in the position of Vice Chair by appointment of any other member. The Secretary shall record such vacancies and appointments in the official records of the Board.
   The motion passed unanimously.

8. **Public comment period.** There was no public comment.

9. **Morning portion (Session #1) ended and recess until 1:00 pm**—by Chair after unanimous consent, at 11:23 a.m.

10. **Afternoon portion (Session #2) convened at 1:00 pm**—by Chair, noting that member Catherine Smith is excused and not attending the afternoon session. The other attending members remain and the quorum continues.

11. **Presentation by City Assessor and staff and continued training**--overview of Board duties and authority, with information to assist Board; general discussion.

12. **Public comment period.** There was none.

13. **Session adjournment**—By Chair after unanimous consent at 3:53 pm.

Prepared March 3, 2009,
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number:  #3  
Session Type:  Three-Member Panel Meeting  
Date & Time:  Wednesday, March 4, 2009—Morning

Commencement / Adjournment times: 9:00 am to 11:45 am

Panel Members present:  
Nancy Engemann  
Ann Schwendener  
Linda Servis, Presiding

Panel Members absent:  none

Others present:  Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #4
Session Type: Three-Member Panel Meeting
Date & Time: Wednesday, March 4, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 4:35 pm

Panel Members present:
Glenda Campbell
Linda Dixon-Jones
Ann Schwendener, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes  

Session Number:  #5  
Session Type:  Three-Member Panel Meeting  
Date & Time:  Thursday, March 5, 2009--Morning  

Commencement / Adjournment times: 9:00 am to 12:05 pm  

Panel Members present:  
Nancy Engemann  
H. Charles Kiplinger  
Ann Schwendener, Presiding  

Panel Members absent: none  

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.  

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.  

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.  

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.  

4. Correspondence. There was no additional correspondence.  

5. Public comment period. There was none.  

6. Session adjournment—by Presiding Member at time stated above.  

Prepared on the date of the Session;  
Approved March 31, 2009  

Constance Darling, Secretary  

Nancy Engemann, Chair
Commencement / Adjournment times: 1:20 pm to 4:45 pm

Panel Members present:
Linda Dixon-Jones
Nancy Engemann
Linda Servis, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #7
Session Type: Three-Member Panel Meeting
Date & Time: Friday, March 6, 2009--Morning

Commencement / Adjournment times: 9:00 am to 11:50 am

Panel Members present:
Glenda Campbell
Nancy Engemann
H. Charles Kiplinger, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #8
Session Type: Three-Member Panel Meeting
Date & Time: Friday, March 6, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 4:42 pm

Panel Members present:
Glenda Campbell, Presiding
Linda Dixon-Jones
Ann Schwendener

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #9
Session Type: Three-Member Panel Meeting
Date & Time: Monday, March 9, 2009--Morning

Commencement / Adjournment times: 9:25 am to 12:05 pm

Panel Members present:
Linda Dixon-Jones
Nancy Engemann, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #10
Session Type: Three-Member Panel Meeting
Date & Time: Monday, March 9, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 4:45 pm

Panel Members present:
Glenda Campbell, Presiding
H. Charles Kiplinger
Linda Servis

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #11
Session Type: Three-Member Panel Meeting
Date & Time: Tuesday, March 10, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:02 pm

Panel Members present:
Ann Schwendener
Linda Servis, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #12
Session Type: Three-Member Panel Meeting
Date & Time: Tuesday, March 10, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 4:52 pm

Panel Members present:
Glenda Campbell
Ann Schwendener
Linda Servis, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
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Session Number:  #13  
Session Type: Three-Member Panel Meeting  
Date & Time: Wednesday, March 11, 2009—Afternoon  

Commencement / Adjournment times: 1:00 pm to 4:40 pm  

Panel Members present:  
H. Charles Kiplinger  
Linda Servis, Presiding  
Catherine Smith  

Panel Members absent: none  

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.  

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.  

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.  

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.  

4. Correspondence. There was no additional correspondence.  

5. Public comment period. There was none.  

6. Session adjournment—by Presiding Member at time stated above.  

Prepared on the date of the Session;  
Approved March 31, 2009  

Constance Darling, Secretary  

Nancy Engemann, Chair
**City of Kalamazoo**  
**Board of Review—2009 March Sessions**  
**Official Minutes**

**Session Number:** #14  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 11, 2009—Evening

Commencement / Adjournment times: 6:00 pm to 9:04 pm

**Panel Members present:**  
Glenda Campbell  
Linda Dixon-Jones  
H. Charles Kiplinger, Presiding

**Panel Members absent:** none

**Others present:** Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
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Session Number: #15
Session Type: Three-Member Panel Meeting
Date & Time: Thursday, March 12, 2009--Afternoon

Commencement / Adjournment times: 1:00 pm to 5:20 am

Panel Members present:
Ann Schwendener
Linda Servis, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
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Session Number: #16
Session Type: Three-Member Panel Meeting
Date & Time: Thursday, March 12, 2009--Evening

Commencement / Adjournment times: 6:02 pm to 8:23 pm

Panel Members present:
Linda Dixon-Jones
Ann Schwendener
Linda Servis, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #17
Session Type: Three-Member Panel Meeting
Date & Time: Friday, March 13, 2009—Morning

Commencement / Adjournment times: 9:00 am to 12:00 pm

Panel Members present:
Nancy Engemann
H. Charles Kiplinger, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #18
Session Type: Three-Member Panel Meeting
Date & Time: Friday, March 13, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:
Linda Dixon-Jones
Nancy Engemann
Ann Schwendener, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #19
Session Type: Three-Member Panel Meeting
Date & Time: Monday, March 16, 2009--Morning

Commencement / Adjournment times: 9:00 am to 11:55 am

Panel Members present:
Glenda Campbell
Linda Servis, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #20
Session Type: Three-Member Panel Meeting
Date & Time: Monday, March 16, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:
Linda Dixon-Jones
Nancy Engemann
H. Charles Kiplinger, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #21
Session Type: Three-Member Panel Meeting
Date & Time: Tuesday, March 17, 2009--Morning

Commencement / Adjournment times: 9:00 am to 11:50 am

Panel Members present:
Nancy Engemann, Presiding
Ann Schwendener
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #22  
Session Type: Three-Member Panel Meeting  
Date & Time: Tuesday, March 17, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:
Glenda Campbell, Presiding
Ann Schwendener
Linda Servis

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #23
Session Type: Three-Member Panel Meeting
Date & Time: Wednesday, March 18, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:20 pm

Panel Members present:
Linda Dixon-Jones
H. Charles Kiplinger, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #24
Session Type: Three-Member Panel Meeting
Date & Time: Wednesday, March 18, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:
Linda Dixon-Jones
H. Charles Kiplinger, Presiding
Linda Servis

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

[Signature]
Constance Darling, Secretary

[Signature]
Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #25
Session Type: Three-Member Panel Meeting
Date & Time: Thursday, March 19, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:00 pm

Panel Members present:
Glenda Campbell
H. Charles Kiplinger, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number:  #26
Session Type:  Three-Member Panel Meeting
Date & Time:  Thursday, March 19, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 4:54 pm

Panel Members present:
Glenda Campbell
Linda Servis, Presiding
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number:  #27
Session Type:  Three-Member Panel Meeting
Date & Time:  Friday, March 20, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:50 pm

Panel Members present:
Glenda Campbell
Nancy Engemann
H. Charles Kiplinger, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number: #28  
Session Type: Three-Member Panel Meeting  
Date & Time: Friday, March 20, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:  
Glenda Campbell  
Linda Dixon-Jones  
Ann Schwendener, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number: #29  
Session Type: Three-Member Panel Meeting  
Date & Time: Monday, March 23, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:15 pm

Panel Members present:  
Linda Dixon-Jones, Presiding  
Linda Servis  
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary  
Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number: #30  
Session Type: Three-Member Panel Meeting  
Date & Time: Monday, March 23, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:10 pm

Panel Members present:
Nancy Engemann
H. Charles Kiplinger
Linda Servis, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number: #31
Session Type: Three-Member Panel Meeting
Date & Time: Tuesday, March 24, 2009--Morning

Commencement / Adjournment times: 9:00 am to 11:57 am

Panel Members present:
Nancy Engemann
Linda Servis
Catherine Smith, Presiding

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo
Board of Review—2009 March Sessions
Official Minutes

Session Number:  #32
Session Type:  Three-Member Panel Meeting
Date & Time:  Tuesday, March 24, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:00 pm

Panel Members present:
Nancy Engemann, Presiding
Ann Schwendener
Linda Servis

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. Commencement of session—at time stated above, noting that the session has been properly noticed as required by state law.

2. Determination of quorum and selection of Presiding Member. Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. Hearings on petitions. The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. Correspondence. There was no additional correspondence.

5. Public comment period. There was none.

6. Session adjournment—by Presiding Member at time stated above.

Prepared on the date of the Session;
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number: #33  
Session Type: Three-Member Panel Meeting  
Date & Time: Wednesday, March 25, 2009--Morning

Commencement / Adjournment times: 9:00 am to 12:00 pm

Panel Members present:  
Linda Dixon-Jones  
H. Charles Kiplinger, Presiding  
Catherine Smith

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

[Signature]
Constance Darling, Secretary

[Signature]
Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number:  #34  
Session Type:  Three-Member Panel Meeting  
Date & Time:  Wednesday, March 25, 2009--Afternoon

Commencement / Adjournment times: 1:20 pm to 5:20 pm

Panel Members present:
Glenda Campbell  
Nancy Engemann, Presiding  
Linda Servis

Panel Members absent: none

Others present: Constance Darling, City Assessor/Board Secretary; other Assessor staff; taxpayers and representatives on matters before the Panel.

1. **Commencement of session**—at time stated above, noting that the session has been properly noticed as required by state law.

2. **Determination of quorum and selection of Presiding Member.** Pursuant to the action of the entire Board of Review on March 3, 2009, in establishing the various three-member panels, there being at least two of the three members present, a quorum is established. By consensus, the Panel selected the member as noted above as the Presiding Member.

3. **Hearings on petitions.** The Panel heard and decided the various taxpayer and/or Assessor petitions coming before it as set forth on the accompanying documents.

4. **Correspondence.** There was no additional correspondence.

5. **Public comment period.** There was none.

6. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair
City of Kalamazoo  
Board of Review—2009 March Sessions  
Official Minutes

Session Number:  #35  
Session Type:  Final Meeting  
Date & Time:  Tuesday, March 31, 2009--Morning

Commencement / Adjournment times: 9:06 am to 10:22 am

Board Members present (6):  
Glenda Campbell  
Linda Dixon-Jones  
Nancy Engemann, Chair  
H. Charles Kiplinger  
Linda Servis  
Catherine Smith

Board Members absent (1):  
Ann Schwendener

Others present:  Constance Darling, City Assessor/Board Secretary; Wayne Nelson, Deputy Assessor; other Assessor staff; City Manager Ken Collard.

1. Call to order  
by the Chair, at 9:06 a.m., noting that the meeting has been properly noticed as required by state law.

2. Determination of quorum.  The Secretary determined and announced that a quorum of at least four members is present.

3. Sessions Scheduled and Held.  The Secretary distributed the Attendance/Compensation Log for the March Sessions that lists each session held by the Board or a three-member panel and the members’ attendance.  The log shows that all originally scheduled sessions did occur as scheduled and that no additional sessions were added.  The Chair directed that the log become part of the official record of the March Sessions.

4. Approval of Minutes.  The Secretary presented the minutes from the opening sessions held on March 3, 2009, being Sessions # 1 and #2, and the minutes of each three-member panel session held during March 2009, being Sessions #3 - #34.  MOTION by Kiplinger, supported by Servis, to approve all of the presented minutes.  Motion approved unanimously.

5. Public comment period.  There was no public comment.

6. Review of the 2009 Assessment Roll and related documents.  The Secretary exhibited the printed 2009 Assessment Rolls for both ad valorem and special rolls, and noted that all protests and other matters coming before the Board in the March Sessions have been noted indelibly in the assessment rolls.  The Secretary further announced that all petitions and the forms showing the actions taken by the Board have been appropriately filed, and that taxpayers and their representatives who presented matters to the Board will be mailed the results of the Board’s actions on or before April 1, 2009.

7. Address by the City Manager.  Ken Collard, City Manager of the City of Kalamazoo, arrived and addressed the Board, expressing the thanks of the city for each member’s service to the community.  A
brief discussion of city-related issues occurred. Mr. Collard then left the meeting.

8. **Correspondence.** The Secretary also announced the receipt of one written correspondence, as filed in the official records of the Board, and exhibited such to the Board, wherein a person attempted to protest in writing, but the letter of protest was both mailed and received after the stated deadline dated of March 19. **MOTION** by Campbell, supported by Smith, to confirm the Secretary’s determination of late receipt of one letter of protest, and to direct the Secretary to so notify the correspondent. Motion approved unanimously.

No other correspondence was received.

9. **Resolution to Finalize March 2009 Sessions.** Motion by Smith, supported by Servis, to adopt the following resolution:

The Board of Review of the City of Kalamazoo hereby resolves:

a. The Board confirms that the notice of its March sessions was published as set forth in the City Charter.

b. The Board confirms that notice of all March sessions were posted as required by the Michigan Open Meetings Act.

c. Pursuant to action duly approved at its opening session on March 4, 2009, the Board was divided into various three-member panels to hear protests from the 2009 Assessed Values, 2009 Tentative Taxable Values, and 2009 Assessment Classifications as set forth in the Assessment Rolls submitted by the City Assessor under the City Charter, the General Property Tax Act, and the Industrial Facilities Tax Act, and to consider claims for homestead poverty exemptions and other exemptions, and the Board hereby ratifies and confirms the findings and determinations of each of those panels. The Board directs that notices of all determinations be sent to taxpayers as provided by law.

d. The Chair and other members are hereby authorized to sign the Assessment Roll Certificates and other documents as required by law, regulation, or practice.

e. The City Assessor, as Secretary of the Board, is authorized to certify all proceedings of the Board in its 2009 March sessions.

f. The Chair and the Secretary shall certify the official minutes of the 2009 March sessions, and the Secretary shall file those minutes with the City Clerk, with copies and supporting documents kept on file in the office of the City Assessor.

g. The Chair and Secretary shall certify the member Attendance/Compensation Log for the 2009 March sessions, and the Secretary shall submit same for payment of per session compensation as set forth in city policy.

h. The Chair and Secretary shall determine the dates, times, and locations of the 2009 July and December sessions, and the Secretary shall properly issue and post notices of those sessions. The Chair, upon consultation with the Secretary, shall select four-member panels to constitute the July and December sessions of the Board, and such panels are hereby authorized to consider and decide on all matters properly brought before them, including approval of the minutes of those sessions as part of the final adjournment. Attendance by three of the four members of those panels shall constitute a quorum, and the Chair shall have full power to replace panel members as necessary.

The resolution was adopted unanimously by roll call.
10. **Signing the Assessment Roll Certificates.** Each Board member present signed the prepared 2009 Assessment Roll Certificates.

11. **General Discussion**—The attendees discussed miscellaneous items, including suggestions for improvements to session management for future years.

12. **Recess.** The Members determined by consensus who would later make and support the Final Action motion. The Chair then recessed the Board briefly while the Secretary prepared the minutes of this meeting.

13. **Final Action.** The Chair reconvened the Board. The Secretary presented the minutes of this meeting. MOTION by Dixon-Jones, supported by Kiplinger, to approve the minutes of this meeting (including this motion and the session adjournment) and to declare the final adjournment of the 2009 March Sessions of the Board of Review. Motion carried unanimously, and the Chair declared final adjournment of the 2009 March Sessions, at 10:22 a.m.

Prepared and approved March 31, 2009

Constance Darling, Secretary

Nancy Engemann, Chair

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**Certificate of the City Assessor/Secretary of the Board of Review**

I hereby certify that I have filed the minutes of each session of the Board of Review’s 2009 March Sessions with the City Clerk, and have retained copies of same along with all supporting documents of the March Sessions as official records of my office.

March 31, 2009

Constance Darling, City Assessor
And Secretary of the Board of Review