

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

The following pages contain the official minutes of the 2008 March Sessions of the Board of Review for the City of Kalamazoo, as approved by the Board on March 31, 2008.

Paper documents originally signed by the Board Chair and Secretary are on file with the in offices of the City Clerk and the City Assessor.

**City of Kalamazoo**  
**Board of Review—2008 March Sessions**  
**Official Minutes**

**Session Number:** #1  
**Session Type:** Organizing & Training Meeting  
**Date & Time:** Tuesday, March 4, 2008--Morning

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

**Board Members present:**

Robert Campbell  
Carl Czuchna  
Nancy Engemann  
H. Charles Kiplinger  
Ann Schwendener  
Linda Servis, Chair  
Catherine Smith, Vice Chair

**Board members absent:** none

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

1. **Call to order.** By the City Assessor/Board Secretary Darling, at 9:05 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 all duly-appointed members are present and none are absent, thus establishing a quorum.
3. **Election of 2008 Board Chair.** The Secretary called for nominations. Catherine Smith nominated Linda Servis. Three were no other nominations. MOTION by Smith, supported by Schwendener, to close nominations and declare Linda Servis to be elected as Board Chair for 2008; motion passed unanimously. Linda Servis accepted the position and assumed the Chair.
4. **Election of 2008 Board Vice-Chair.** MOTION by Engemann, supported by Schwendener, to elect Catherine Smith as Board Vice-Chair for 2008; motion passed unanimously. Catherine Smith accepted the position.
5. **Introduction of Assessor's staff to the Board.** Assessor Darling and Deputy Assessor Nelson introduced the staff members of the office, and explained the duties each performs in the assessing process.
6. **Presentation of 2008 Assessment Rolls by the Assessor.** Pursuant to Michigan law and the City Charter, the Assessor presented the 2008 Ad Valorem and Industrial Facilities Tax assessment rolls to the Board, accompanied by signed certificates for each.

**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 worked cooperatively to complete a schedule of panels, which was then presented by the Chair. MOTION by Engemann, supported by Czuchna, 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 panel 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 none.

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

**10. Session adjournment**--by Chair after unanimous consent, at 12:05 p.m.

Prepared on the date of this session:  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #2  
**Session Type:** Organizing & Training Meeting  
**Date & Time:** Tuesday, March 4, 2008--Afternoon

**Commencement / Adjournment times:** 1:00 pm to 4:07 pm

**Board Members present:**

Robert Campbell  
Carl Czuchna  
Nancy Engemann  
H. Charles Kiplinger  
Ann Schwendener  
Linda Servis, Chair

**Board Members absent:** Catherine smith, Vice Chair (excused)

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

- 1. Session convened at 1:00 pm**—by Chair, noting that member Catherine Smith is excused and not attending the afternoon session.
- 2. Continue training/general discussion.**
- 3. Public comment period.** There was none.
- 4. Session adjournment**—By Chair per unanimous consent at 4:07 pm.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #3  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 5, 2008--Morning

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
- 4. Public comment period.** There was none.
- 5. Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #4  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 5, 2008--Afternoon

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #5  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 6, 2008--Morning

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
- 4. Public comment period.** There was none.
- 5. Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #6  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 6, 2008--Afternoon

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #7  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Friday, March 7, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
Carl Czuchna  
Nancy Engemann, 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #8  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Friday, March 7, 2008--Afternoon

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

**Panel Members present:**

Nancy Engemann, Presiding  
H. Charles Kiplinger  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #9  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 10, 2008--Morning

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

**Panel Members present:**

Carl Czuchna  
H. Charles Kiplinger  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #10  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 10, 2008--Afternoon

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

**Panel Members present:**

Robert Campbell  
Carl Czuchna  
Nancy Engemann, 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #11  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 11, 2008--Morning

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

**Panel Members present:**

Robert Campbell, 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #12  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 11, 2008--Afternoon

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

**Panel Members present:**

H. Charles Kiplinger  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #13  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 12, 2008--Afternoon

**Commencement / Adjournment times:** 1:00 pm to 5:00 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #14  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 12, 2008--Evening

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #15  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 13, 2008--Afternoon

**Commencement / Adjournment times:** 1:00 pm to 5:00 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #16  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 13, 2008--Evening

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #17  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Friday, March 14, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
Ann Schwendener, 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #18  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Friday, March 14, 2008--Afternoon

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

**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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #19  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 17, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #20  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 17, 2008--Afternoon

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

**Panel Members present:**

Carl Czuchna  
Nancy Engemann, Presiding  
H. Charles Kiplinger

**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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #21  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 18, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
Ann Schwendener, 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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #22  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 18, 2008--Afternoon

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #23  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 19, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #24  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 19, 2008--Afternoon

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

**Panel Members present:**

Carl Czuchna, Presiding  
Nancy Engemann  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #25  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 20, 2008--Morning

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #26  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Thursday, March 20, 2008--Afternoon

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #27  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 24, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #28  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Monday, March 24, 2008--Afternoon

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #29  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 25, 2008--Morning

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

**Panel Members present:**

Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #30  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Tuesday, March 25, 2008--Afternoon

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

**Panel Members present:**

Nancy Engemann  
H. Charles Kiplinger, Presiding  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #31  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 26, 2008--Morning

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

**Panel Members present:**

Robert Campbell  
Carl Czuchna  
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 4, 2008, 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 in the official documents of the March sessions on file with the City Assessor/Board of Review Secretary.
4. **Public comment period.** There was none.
5. **Session adjournment**—by Presiding Member at time stated above.

Prepared on the date of the Session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo**  
**Board of Review—2008 March Sessions**  
**Official Minutes**

**Session Number:** #32  
**Session Type:** Three-Member Panel Meeting  
**Date & Time:** Wednesday, March 26, 2008--Afternoon

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

**Panel Members present:** none—session canceled

**Panel Members absent:** none

**Others present:** Constance Darling, City Assessor/Board Secretary

Secretary's Note—This scheduled session was canceled by decision the of Board Chair, acting under the authority granted by the Board under Item #7 of the minutes of Session #1, because there were no taxpayer protests or other business to bring before the panel.

Prepared on the date of the scheduled session;  
Approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair

**City of Kalamazoo  
Board of Review—2008 March Sessions  
Official Minutes**

**Session Number:** #33  
**Session Type:** Final Meeting  
**Date & Time:** Monday, March 31, 2008--Morning

**Commencement / Adjournment times: 9:04 am to 11:30 am**

**Board Members present:**

Robert Campbell  
Carl Czuchna  
Nancy Engemann  
Ann Schwendener  
Linda Servis, Chair

**Board Members absent:**

Catherine Smith, Vice Chair  
H. Charles Kiplinger

**Others present:** Hon. Bobby Hopewell, Mayor; Constance Darling, City Assessor/Board Secretary; Wayne Nelson, Deputy Assessor; other Assessor staff; Chief Financial Officer Tom Skrobola.

1. **Call to order** – by the Chair, at 9:04 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. **Address by the Mayor.** The Hon. Bobby Hopewell, Mayor 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. The Mayor then left the meeting.
4. **Session Schedule Changes.** 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 identifies the two originally scheduled sessions for March 23 that were canceled and shows the adjustments in panel assignments made by the Chair due to member illness or unavailability. The Chair directed that the log become part of the official record of the March Sessions.
5. **Approval of Minutes.** The Secretary presented the minutes from the opening session held on March 4, 2008, and the minutes of each three-member panel session held during March 2008. MOTION by Engemann, supported by Schwendener, to approved all of the presented minutes. Motion approved unanimously.
6. **Public comment period.** There was none.

7. **Address by the Chief Financial Officer.** Tom Skrobola, Chief Financial Officer and Director of Management Services for the City of Kalamazoo, arrived and addressed the Board, expressing the thanks of the city for each member's service to the community.
8. **Review of the 2008 Assessment Roll and related documents.** The Secretary exhibited the printed 2008 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, 2008.
9. **Correspondence.** The Secretary announced the receipt of two written correspondences, as filed in the official records of the Board, and exhibited such to the Board, wherein a person without standing to protest (i.e., having no ownership, vendee, lessee, or mortgagee interest, nor having presented any authorization to represent a person with standing) had attempted to do so. The Secretary also announced the receipt of six written correspondences, as filed in the official records of the Board, and exhibited such to the Board, wherein persons attempted to protest in writing, but the letter of protest was received after the stated deadline dated of March 18.

MOTION by Schwendener, supported by Czuchna, to confirm the Secretary's determination of non-standing for two written correspondences wherein a person without standing to protest had attempted to do so, and to direct the Secretary to so notify the correspondent, and confirm the Secretary's determination of late receipt of six letters of protest, and to direct the Secretary to so notify the correspondents. Motion approved unanimously.

No other correspondence was received.

10. **Resolution to Finalize March 2008 Sessions.** Motion by Engemann, supported by Schwendener, 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 6, 2008, the Board was divided into various three-member panels to hear protests from the 2008 Assessed Values, 2008 Tentative Taxable Values, and 2008 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 2008 March sessions.
- f. The Chair and the Secretary shall certify the official minutes of the 2008 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 2008 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 2008 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.

**11. Signing the Assessment Roll Certificates.** Each Board member present signed the prepared 2008 Assessment Roll Certificates.

**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. General Discussion**—Of miscellaneous items.

**14. Final Action.** The Chair reconvened the Board. The Secretary presented the minutes of this meeting. MOTION by Campbell, supported by Schwendener, to approve the minutes of this meeting (including this motion and the session adjournment) and to declare the final adjournment of the 2008 March Sessions of the Board of Review. Motion carried unanimously, and the Chair declared final adjournment of the 2008 March Sessions, at 11:30 a.m.

Prepared and approved March 31, 2008

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Constance Darling, Secretary

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Linda Servis, Chair



## **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 2008 March Sessions of the Board of Review for the City of Kalamazoo 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.

April 7, 2008

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