

## AGENDA REPORT

To: Mayor Pat Humphrey and the Clare City Commission  
From: Ken Hibl, City Manager  
Date: July 28, 2016  
Regarding: City Manager's Report

For the Agenda of August 1, 2016

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Depot Crowd Funding Project. Our patroncity website reflects that we have raised \$4,835 of our \$25K goal as of July 27<sup>th</sup> with 22 days remaining to qualify for the \$25K match from MEDC.

Transition to Clare County Community Development Department for Building Services. We commenced our transition to Clare County's building services on July 26<sup>th</sup>. With the understanding that we are only in our third day of the transfer of these services, all seems to be going well thus far – at least we've not received any complaints or concerns from our local contractors and property owners to date. In reality the impact to them should be insignificant as three of the four building trades (electrical, plumbing, & mechanical) inspectors remain unchanged as Clare County contracts these services with Isabella County just as we did. The only major changes have been the building inspector (now Mark Fitzpatrick), the approval of permits (now rests with Clare County vs. the City), the permit fee structure (Clare County is \$25 higher than the City for a basic permit – all other fee schedules are essentially identical) and scheduling of inspections (now done with the County, but we will continue scheduling inspections for all permits we issued until final inspections have been completed for those projects). Customers can still come to City Hall to complete a permit application, and we simply forward the app to the county – the County plans to purchase the software to allow on-line permit application in the near future). Clare County has the same philosophy as we have in respect to timely and efficient customer service, e.g., a simple (fence, windows or doors, roofs, decks, etc.) permit is typically approved the same day of applying for a building permit; Mark will conduct inspections on short notice and on weekends if needed. We are in daily contact with Lori Ware's department to ensure the transition remains smooth and seamless; we are all committed to find a solution to any issue that may arise. As a side bar, our contract for plumbing, electrical, & mechanical permit and inspection services with Isabella County has no termination date. Tim Nieporte, the Isabella County Community Development Director (Lori Ware's counterpart) and I have agreed that we would leave the contract in effect rather than terminate it in the event we decide in the future that we should again provide our own building department services.

501 Building Board of Appeals Request. The property owner of this building has asked that his request to appeal our building official ruling regarding a construction code interpretation be temporarily set aside pending further consideration and review.

411 Building Update. Construction of the loft apartments in this building (formerly the 415 Building) is scheduled to commence on Monday, August 1<sup>st</sup>.

Athletic Complex Update. The Operator's Union has informed us that they will be ceasing work on the athletic complex project next week and will not be able to complete all excavation work on the project as anticipated due to the commitment of their operators to employment

opportunities and the need for their equipment to undergo annual maintenance prior to commencement of their annual training period in September. While they were not able to complete the project this year, they will have six fields prepared for hydro-seeding, will have completed the storm water retention basin, and accomplished approximately 70% of the required work on the remaining fields prior to their departure. Remaining excavation work includes the parking lot, the trail system, and other required drainage ditches. We are tremendously grateful for the great work they accomplished and will draft a letter expressing that appreciation. While we will certainly submit a request that they return next year to complete the unfinished work, it is unknown whether they will be able to accommodate our request due to requests from other entities across the state.

Short-Notice Teamsters Audit. Diane received very short notice today of a planned audit of our Teamster Health Care Insurance Program (*see copy of att'd letter*) to be conducted next week. Diane requested postponement due to the August 2<sup>nd</sup> Primary election and the fact that she will be on vacation; her request to postpone was approved. The audit is now scheduled for the last week of August.

August 2<sup>nd</sup> Primary Election. The City's polling location (basement of the PMDL) will be open from 7am to 8pm on Tuesday, August 2<sup>nd</sup>; a copy of the sample ballot is attached.

Tax Tribunal Actions. Documentation related to the settlement of a Tax Tribunal case and a response to a Tax Tribunal Petition are attached.

Attachments.

1. Teamsters Notice of Audit.
2. Sample Ballot.
3. Tax Tribunal Documents.

## Diane Lyon

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**From:** Wrobel, Jake [JWrobel@MCTWF.org]  
**Sent:** Thursday, July 28, 2016 9:38 AM  
**To:** Diane Lyon  
**Subject:** Michigan Conference of Teamster Welfare Fund (Audit)  
**Attachments:** Engagement Letter.pdf

Hi Diane,

Today, I had mailed to your attention an engagement letter specifying an upcoming Teamster Insurance Audit. Attached is the letter mailed. If you are not my contact for the audit, please let me know who I should be in contact with. I would like to schedule the audit for August 4 & 5, 2016 starting at 9 AM. Please let me know if that date and time will work for you.

Below are documents needed for the audit.

1. Seniority List – This list is needed for all bargaining unit employees that worked during the audit period from 1/1/14 – 7/31/16 showing hire date, termination date, and job title. Sometimes employers have only a current seniority list and copies of prior years or will need to generate a seniority list.

2. Employee List – This is a list of all employees that worked during the audit period showing job titles. This document helps to reconcile the Quarterly Unemployment Tax Filings in item #4. If possible, please email me the Employee List when available so that I can get a start on the audit.

3. Payroll Records – I need weekly or bi-weekly payroll that shows regular hours worked for all employees that received Teamster Insurance coverage during the audit period. This can be emailed or paper copy. If possible, I would like a generated report that shows weekly payroll detail, showing regular hours worked, for each employee that received coverage during audit period or for each year of the audit period. Payroll records are used to verify when an employee was hired, terminated, last worked and / or returned to work after a layoff, illness leave, workers comp leave, etc...

There are 10 employees that I need to review payroll records.

4. Quarterly Wage Detail Reports – This document is a quarterly unemployment tax filing that shows all employees that worked in a given quarter with detail of each employees quarterly gross wages. In Michigan, the tax filing is called UIA 1017's or 1028's. If possible, please email me the quarterly's so that I can get started on the audit. I will need only the following quarters;

3<sup>rd</sup> quarter 2014

1<sup>st</sup> quarter 2015

2<sup>nd</sup> quarter 2016

Thanks,

### **Jake Wrobel, Field Compliance Auditor**

Michigan Conference of Teamsters Welfare Fund  
2700 Trumbull Ave., Detroit, MI 48216

[jwrobel@mctwf.org](mailto:jwrobel@mctwf.org)

tel: 313-964-2400, Ext. 315

fax: 313-748-4331

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Thank You

# Michigan Conference of Teamsters Welfare Fund

*Serving Teamster families since 1949*

## UNION TRUSTEES

Ronald E. Holzgen  
Kevin D. Moore  
Paul M. Kozicki  
Gregory W. Nowak

2700 Trumbull Avenue, Detroit, Michigan 48216

(313) 964-2400

[www.mctwf.org](http://www.mctwf.org)

**Executive Director**  
Richard Burker

## EMPLOYER TRUSTEES

Raymond J. Buratto  
Earl D. Ishbia  
Robert W. Jones  
José C. Rosario

7/28/16

City of Clare  
Attn: Diane Lyon  
202 W. Fifth Street  
Clare, MI 48617

**Re: Health & Welfare Field Audit: Account Numbers 8846,8847,8854,8951,8952. Local 214  
Audit period 1/1/14 through 7/31/16**

Dear Ms. Lyon:

It is again time for the periodic compliance audit. This will determine if the employer continues to comply with the Collective Bargaining Agreement and Participation Agreement regarding payment of contributions for all eligible employees to the Michigan Conference of Teamsters Welfare Fund, the 'Fund'.

To facilitate the audit, the following records are required to verify that all eligible employees were properly reported and contributed for:

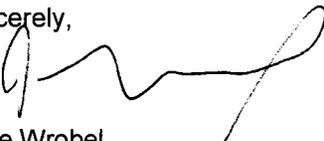
1. A current Teamster seniority list showing date of hire and job classification, including all new hires and terminations for the audit period.
2. A current Employee list showing job classification - 1 & 2 may be combined.
3. Records showing **weekly** payroll detail by eligible employee; whether active, inactive or terminated during the audit period. (Either paper or electronic media is acceptable).
4. Copies of the applicable quarterly unemployment tax filings – broken out by employee.
5. Cash Disbursements Journals in alphabetical order for the audit period. (AP check register detail)
6. Other documentation as required to facilitate the audit process.

*Please be advised under ERISA laws that all information gathered by Fund auditors is confidential and cannot, nor will not, be shared with other entities without your express permission. In addition be advised that requests for payroll information cannot be unreasonably withheld under state and federal laws as affirmed by the U. S. Supreme Court.*

Please complete the enclosed Pre Audit Questionnaire and return it to my attention as soon as possible. This document allows the staff of the Fund to fully understand your policies, procedures, and systems currently in place; and will help us to better plan the compliance audit.

I will be contacting soon to schedule a mutually convenient date. Thank you in advance for your time and cooperation.

Sincerely,



Jake Wrobel  
Compliance Field Auditor  
(313) 964-2400, ext 315  
[jwrobel@mctwf.org](mailto:jwrobel@mctwf.org)

# MCTWF Pre-Audit Questionnaire

Employer Name: \_\_\_\_\_

Prepared by: \_\_\_\_\_

Employer Number: \_\_\_\_\_

Title: \_\_\_\_\_

Audit Period: \_\_\_\_\_

Phone #: \_\_\_\_\_

Email: \_\_\_\_\_

Date: \_\_\_\_\_

**A. AFFILIATED EMPLOYERS**

1. Is the audited location the *only* one listed on the State Unemployment Tax forms? (please circle) YES    NO

IF NO, Please list the approximate number of locations included on the State Unemployment Tax Forms (Wage Detail Reports) \_\_\_\_\_

**B. PAYROLL INFORMATION**

1. How many employees are included on the entire payroll system? \_\_\_\_\_

2. How many of these employees are bargaining unit employees? \_\_\_\_\_

3. What classifications (departments) are represented in the payroll? \_\_\_\_\_ Which are covered by Teamsters? \*\*\*

\*\*\* *If several departments or classifications are used, then please fax a list of ALL Department Codes and their descriptions, and a notation as to which codes are covered by Teamsters.*

4. Is your payroll system manual or automated? (please circle) MANUAL      AUTOMATED  
 IF AUTOMATED, Is it prepared internally or by an outside service? INTERNAL      OUTSIDE SERVICE

IF OUTSIDE SERVICE, Who is the outside service? \_\_\_\_\_

5. What is the format of the payroll records? (Please circle all that apply)

- |   |   |  |
|---|---|--|
| <b>WEEKLY REGISTERS</b><br>( skip to # 8 )    | <b>YEAR-END PAYROLL RUNS</b><br>( skip to # 6 )                         | <b>WEEKLY CHECK DETAIL HISTORY REPORT</b><br>( skip to # 8 ) |
| <b>BI-WEEKLY REGISTERS</b><br>( skip to # 8 ) | <b>EMPLOYEE EARNING RECORDS/ QUARTERLY REGISTERS</b><br>( skip to # 7 ) | <b>WEEKLY HOURS WORKED REPORT</b><br>( skip to # 8 )         |

6. If you have circled YEAR-END PAYROLL RUNS, Does the year-end run include employees who have terminated throughout the year and their wages? YES    NO

Does the year-end run have:

Department Code Numbers?	YES	NO
Employee ID Numbers (SSN)?	YES	NO
Hire and termination dates?	YES	NO
Weekly and/or monthly detail?	YES	NO

If yes, please describe (hours, wages, etc.) \_\_\_\_\_

Is the year-end run in alphabetical order? YES    NO  
 If no, please specify order \_\_\_\_\_

7. If you have circled EMPLOYEE EARNING RECORDS OR QUARTERLY REGISTERS, Are they in alphabetical order? YES      NO  
 If no, specify order: \_\_\_\_\_

Do the documents include: ( Please circle all that apply )

- |   |                          |                            |
|---|--------------------------|----------------------------|
| REGULAR HOURS/WAGES                               | WEEKLY/MONTHLY DETAIL    | EMPLOYEE ID NUMBERS (SSN)  |
| OVERTIME HOURS/WAGES                              | QUARTERLY WAGE TOTALS    | DEPT CODE NUMBERS          |
| OTHER HOURS/WAGES<br>(VAC, HOL, SICK, PERS, MISC) | YEAR-TO-DATE WAGE TOTALS | HIRE AND TERMINATION DATES |



**OFFICIAL BALLOT**  
 Primary Election  
 Tuesday, August 2, 2016  
 Clare County, Michigan  
 City of Clare, Precinct 1A

**PARTISAN SECTION**  
 VOTE ONLY 1 PARTY SECTION

**REPUBLICAN PARTY SECTION**



**DEMOCRATIC PARTY SECTION**



**CONGRESSIONAL**

**CONGRESSIONAL**

**REPRESENTATIVE IN CONGRESS 4TH DISTRICT**  
 Vote for not more than 1

**REPRESENTATIVE IN CONGRESS 4TH DISTRICT**  
 Vote for not more than 1

John Moolenaar

**LEGISLATIVE**

**REPRESENTATIVE IN STATE LEGISLATURE 97TH DISTRICT**  
 Vote for not more than 1

Robert Townsend

Robert C. Corbett

Jacob Link

Jason Wentworth

Thomas L. Winarski

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

Michelle Ambrozaitis

**SHERIFF**  
 Vote for not more than 1

John S. Wilson

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

**SHERIFF**  
 Vote for not more than 1

Barney Ledford

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

**CLERK/REGISTER OF DEEDS**  
 Vote for not more than 1

Lori Martin

Kimberly G. Davis

**TREASURER**  
 Vote for not more than 1

Timothy C. Haskin

Rickey Craven

**DRAIN COMMISSIONER**  
 Vote for not more than 1

**CLERK/REGISTER OF DEEDS**  
 Vote for not more than 1

Pamela Mayfield

**TREASURER**  
 Vote for not more than 1

Jenny Beemer-Fritzing

**CLERK/REGISTER OF DEEDS**  
 Vote for not more than 1

**CLERK/REGISTER OF DEEDS**  
 Vote for not more than 1

**COUNTY ROAD COMMISSIONER**  
 Vote for not more than 1

Timothy C. Haskin

Rickey Craven

**DRAIN COMMISSIONER**  
 Vote for not more than 1

**COUNTY ROAD COMMISSIONER**  
 Vote for not more than 1

Mark Lightfoot

Don Kolander

**DRAIN COMMISSIONER**  
 Vote for not more than 1

Carl J. Parks

**SURVEYOR**  
 Vote for not more than 1

**PROPOSAL SECTION**

**COUNTY**

**CLARE COUNTY TRANSPORTATION MILLAGE RENEWAL PROPOSAL FOR 2016 ONLY**

Shall the previously voted 0.3000 Mill (\$0.30 per \$1,000 of taxable value) in excess of the constitutional limitation to be assessed in any one year upon all property within the County of Clare be renewed for a period of one (1) year (2016 only) inclusive, for the sole purpose of continuing to fund a county-wide public transportation system to serve Clare County?

If approved and levied in full, this millage will raise an estimated \$302,970.62 for the county-wide public transportation system in the first calendar year of the levy. In accordance with State law, a portion of millage may also be captured by the Downtown Development and Brownfield Authorities of the Cities of Clare and Harrison; and the Village of Farwell/Surrey Township Local Development Finance Authority.

**YES**  **NO**

11

21

40

41

42

47

52

DELEGATE TO COUNTY  
CONVENTION  
Vote for not more than 6

Linda L. Dunn

Thomas E. Dunn

Melvin L. Johns

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<input type="radio"/>
<input type="radio"/>

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VOTE BOTH FRONT AND BACK OF BALLOT

VOTER: PLEASE DO NOT REMOVE STUB. IF STUB DETACHES, PLEASE RETURN WITH BALLOT.



**OFFICIAL BALLOT**  
**Primary Election**  
**Tuesday, August 2, 2016**  
**Clare County, Michigan**  
**City of Clare, Precinct 1B**

↓ **PARTISAN SECTION** ↓  
**VOTE ONLY 1 PARTY SECTION** ↓



**REPUBLICAN PARTY SECTION**



**DEMOCRATIC PARTY SECTION**

**CONGRESSIONAL**

**CONGRESSIONAL**

**REPRESENTATIVE IN CONGRESS**  
**4TH DISTRICT**  
 Vote for not more than 1

**REPRESENTATIVE IN CONGRESS**  
**4TH DISTRICT**  
 Vote for not more than 1

John Moolenaar

**LEGISLATIVE**

**LEGISLATIVE**

**REPRESENTATIVE IN STATE**  
**LEGISLATURE**  
**99TH DISTRICT**  
 Vote for not more than 1

**REPRESENTATIVE IN STATE**  
**LEGISLATURE**  
**99TH DISTRICT**  
 Vote for not more than 1

Roger Hauck

Robin Stressman

**COUNTY**

**COUNTY**

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

**PROSECUTING ATTORNEY**  
 Vote for not more than 1

**SHERIFF**  
 Vote for not more than 1

Risa Hunt-Scully

**CLERK**  
 Vote for not more than 1

**SHERIFF**  
 Vote for not more than 1

**CLERK**  
 Vote for not more than 1

Michael Hosking

Chelsea Plevinski

Michael Main

**TREASURER**  
 Vote for not more than 1

**CLERK**  
 Vote for not more than 1

**REGISTER OF DEEDS**  
 Vote for not more than 1

Minde B. Lux

Randall Doyle

**TREASURER**  
 Vote for not more than 1

**COUNTY ROAD COMMISSIONER**  
 Vote for not more than 2

Steven W. Pickens

Kevin M. Blumberg

**REGISTER OF DEEDS**  
 Vote for not more than 1

TJ Smith

Karen R. Jackson

**COUNTY ROAD COMMISSIONER**  
 Vote for not more than 2

**COUNTY ROAD COMMISSIONER**  
 Partial Term Ending 12/31/2018  
 Vote for not more than 1

John M. Graham

Terry Lee Turnwald

11

21

22

40

41

42

47

52

George A. Green

DELEGATE

DELEGATE

DELEGATE TO COUNTY CONVENTION

Vote for not more than 1

DELEGATE TO COUNTY CONVENTION

Vote for not more than 1

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E

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VOTE BOTH FRONT AND BACK OF BALLOT

VOTER: PLEASE DO NOT REMOVE STUB. IF STUB DETACHES, PLEASE RETURN WITH BALLOT.



**JAYNIE SMITH HOERAUF, P.C.**  
**601 Beech Street, P.O. Box 67, Clare, MI 48617**  
**Phone: (989) 386-3434 / Fax: (989) 386-3636**  
**E-mail /Jaynie@hoerauflaw.com**

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**SPEED MEMO**

**DATE: July 21, 2016**

**SUBJECT: Blarney Castle Oil Tax Tribunal**

Per your request, please find enclosed three executed copies of the Stipulation for Entry of Consent Judgment and Consent Judgment. JSH

TO:

Jack Aylsworth  
Property Tax Consultants  
1600 Como Lake Drive  
Greenville MI 48838

Enclosure

/ss

C: Client

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STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEMS  
MICHIGAN TAX TRIBUNAL

Property Tax Consultants for: Blarney Castle Oil Co  
Petitioner,

v

MTT Docket No. 15-003436

City of Clare,  
Respondent.

**STIPULATION FOR ENTRY OF CONSENT JUDGMENT  
AND CONSENT JUDGMENT**

1. The case is pending in the  X  Entire Tribunal OR   Small Claims Division.
2. Property Parcel No: 051-027-200-17 (If more than one parcel is at issue, attach a completed Multiple Parcel Stipulation Form addressing all other parcels at issue.)
3. The values for the property identified above as established by Respondent's Board of Review are:

Tax Year	True Cash Value	Assessed Value	Taxable Value
2015	\$746,200	\$373,100	\$373,100
2016	\$763,400	\$381,700	\$381,700

4. The values for the property identified above as stipulated by the parties for settlement purposes are:

Tax Year	True Cash Value	State Equalized Value	Taxable Value
2015	\$473,400	\$236,700	\$236,700
2016	\$473,400	\$236,700	\$236,700

5. If stipulation addresses tax years other than the tax year originally appealed or tax years added through motions to amend that have been granted by the Tribunal, list the separate facts upon which the parties rely to invoke the Tribunal's authority over those tax year or years (attach additional page if necessary): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

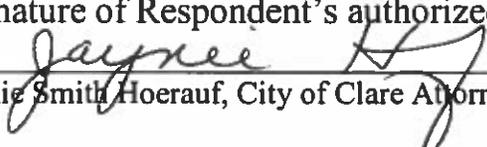
6. List separately any special terms or conditions being proposed by the parties that would affect the execution of this Consent Judgment including, but not limited to, the joint payment of the refund, the waiver of interest, etc. (attach additional page if necessary): \_\_\_\_\_  
\_\_\_\_\_

Signature of Petitioner's Authorized Representative or, *if none*, Petitioner:

\_\_\_\_\_  
Jon Aylsworth, Property Tax Consultants

Date: \_\_\_\_\_

Signature of Respondent's authorized representative:

  
\_\_\_\_\_  
Jaynie Smith Hoerauf, City of Clare Attorney

Date: \_\_\_\_\_

[Consent Judgment will be prepared by the Tribunal.]

# JAYNIE SMITH HOERAUF, P.C.

ATTORNEY AT LAW

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601 Beech Street / P.O. Box 67 / Clare, Michigan 48617  
Phone (989) 386-3434 / Fax (989) 386-3636  
E-mail / [hoerauf@sbcglobal.net](mailto:hoerauf@sbcglobal.net)

## LETTER OF TRANSMITTAL

TO: Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

RE: Red Hook Properties, LLC vs. City of Clare  
File No. 16-002136-TT

FROM: Jaynie Smith Hoerauf

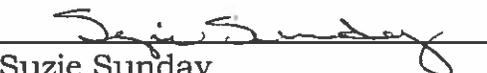
DATE: July 21, 2016

ENCLOSURE(S): Appearance, Answer to Petition, Proof of Mailing

INSTRUCTION(S): Please file

## CERTIFICATE OF MAILING

I, the undersigned, hereby certify that the document(s) contained herein was (were) mailed by First Class Mail to the person(s) listed above, at the address(es) shown hereon, on said date. I further certify that the appropriate postage was placed on said mailings with the return address of JAYNIE SMITH HOERAUF, P.C., 601 Beech Street, P.O. Box 67, Clare, Michigan 48617-0067.

  
Suzie Sunday  
Secretary

Enclosure  
cc: Client

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

Docket No. 16-002139-TT

vs.

Parcel No.: 051-087-004-20

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

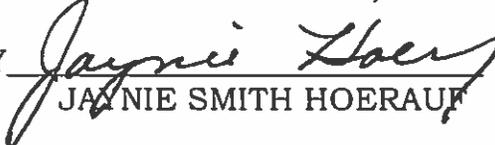
\_\_\_\_\_ /

APPEARANCE

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.  
and hereby enters her appearance on behalf of Respondent in the  
captioned matter.

Dated: June 20, 2016

JAYNIE SMITH HOERAUF, P.C.

BY   
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

Docket No. 16-002139-TT

vs.

Parcel No.: 051-087-004-20

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

ANSWER TO PETITION

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.,  
attorney for Respondent, and for answer to Petition states as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted upon information and belief.
7. Admitted.

8. Admitted upon information and belief.

9. Admitted upon information and belief.

10. Admitted.

11. Admitted upon information and belief.

12. Admitted.

13. The values sought by Petitioner are denied for the reason that they are untrue.

14. It is neither admitted nor denied what Petitioner believes, however it is admitted that there is a dispute as is evident by Petitioner's filing.

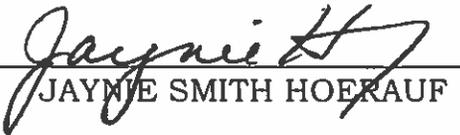
15. Respondent neither admits nor denies what Petitioner requests but opposes Petitioner's request for relief.

16. Denied for the reason that it is untrue in each particular.

WHEREFORE Respondent requests that the tax tribunal deny all relief sought by the Petitioner and uphold the values established by Respondent's assessor for the property.

Dated: June 29, 2016

JAYNIE SMITH HOERAUF, P.C.

BY   
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002139-TT  
Parcel No.: 051-087-004-20

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

PROOF OF MAILING

On the date below I sent by first class mail a copy of Appearance and Answer to Petition to:

FRANCIS J. KEATING  
Attorney at Law  
4301 Fashion Square Blvd.  
Saginaw MI 48603

DIRECTOR OF EQUALIZATION  
CLARE COUNTY  
225 West Main  
Harrison MI 48625

CLARE COUNTY CLERK  
225 West Main  
Harrison MI 48625

SECRETARY OF SCHOOL BOARD  
CLARE PUBLIC SCHOOLS  
201 East State  
Clare MI 48617

STATE TREASURER  
MICHIGAN DEPARTMENT OF TREASURY  
430 W. Allegan  
Lansing MI 48922

I declare that the statements above are true to the best of my  
information, knowledge and belief.

Dated: 7-21-16

  
Suzie Sunday

# JAYNIE SMITH HOERAUF, P.C.

ATTORNEY AT LAW

---

601 Beech Street / P.O. Box 67 / Clare, Michigan 48617  
Phone (989) 386-3434 / Fax (989) 386-3636  
E-mail / [hoerauf@sbcglobal.net](mailto:hoerauf@sbcglobal.net)

## LETTER OF TRANSMITTAL

TO: Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

RE: Red Hook Properties, LLC vs. City of Clare  
File No. 16-002136-TT

FROM: Jaynie Smith Hoerauf

DATE: July 21, 2016

ENCLOSURE(S): Appearance, Answer to Petition, Proof of Mailing

INSTRUCTION(S): Please file

## CERTIFICATE OF MAILING

I, the undersigned, hereby certify that the document(s) contained herein was (were) mailed by First Class Mail to the person(s) listed above, at the address(es) shown hereon, on said date. I further certify that the appropriate postage was placed on said mailings with the return address of JAYNIE SMITH HOERAUF, P.C., 601 Beech Street, P.O. Box 67, Clare, Michigan 48617-0067.

  
\_\_\_\_\_  
Suzie Sunday  
Secretary

Enclosure  
cc: Client

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002136

Parcel No.: 051-350-003-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

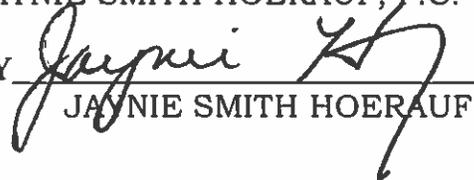
APPEARANCE

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.  
and hereby enters her appearance on behalf of Respondent in the  
captioned matter.

Dated: June 21, 2016

JAYNIE SMITH HOERAUF, P.C.

BY

  
\_\_\_\_\_  
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

Docket No. 16-002136

vs.

Parcel No.: 051-350-003-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

ANSWER TO PETITION

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.,  
attorney for Respondent, and for answer to Petition states as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted upon information and belief.
7. Admitted.

8. Admitted upon information and belief.
9. Admitted upon information and belief.
10. Admitted.
11. Admitted upon information and belief.
12. Admitted upon information and belief.
13. The values sought by Petitioner are denied for the reason that they are untrue.

14. It is neither admitted nor denied what Petitioner believes, however it is admitted that there is a dispute as is evident by Petitioner's filing.

15. Respondent neither admits nor denies what Petitioner requests but opposes Petitioner's request for relief.

16. Denied for the reason that it is untrue in each particular.

WHEREFORE Respondent requests that the tax tribunal deny all relief sought by the Petitioner and uphold the values established by Respondent's assessor for the property.

Dated: June 29, 2016

JAYNIE SMITH HOERAUF, P.C.

BY  \_\_\_\_\_

JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002136-TT  
Parcel No.: 051-350-003-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_  
JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner  
\_\_\_\_\_

PROOF OF MAILING

On the date below I sent by first class mail a copy of Appearance and Answer to Petition to:

FRANCIS J. KEATING  
Attorney at Law  
4301 Fashion Square Blvd.  
Saginaw MI 48603

DIRECTOR OF EQUALIZATION  
CLARE COUNTY  
225 West Main  
Harrison MI 48625

CLARE COUNTY CLERK  
225 West Main  
Harrison MI 48625

SECRETARY OF SCHOOL BOARD  
CLARE PUBLIC SCHOOLS  
201 East State  
Clare MI 48617

STATE TREASURER  
MICHIGAN DEPARTMENT OF TREASURY  
430 W. Allegan  
Lansing MI 48922

I declare that the statements above are true to the best of my  
information, knowledge and belief.

Dated: 7-21-16

  
Suzie Sunday

# JAYNIE SMITH HOERAUF, P.C.

ATTORNEY AT LAW

---

601 Beech Street / P.O. Box 67 / Clare, Michigan 48617  
Phone (989) 386-3434 / Fax (989) 386-3636  
E-mail / [hoerauf@sbcglobal.net](mailto:hoerauf@sbcglobal.net)

## LETTER OF TRANSMITTAL

TO: Michigan Tax Tribunal  
PO Box 30232  
Lansing MI 48909

RE: Red Hook Properties, LLC vs. City of Clare  
File No. 16-002144-TT

FROM: Jaynie Smith Hoerauf

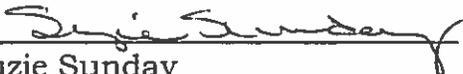
DATE: July 21, 2016

ENCLOSURE(S): Appearance, Answer to Petition, Multiple Parcel Answer  
Form, Proof of Mailing

INSTRUCTION(S): Please file

## CERTIFICATE OF MAILING

I, the undersigned, hereby certify that the document(s) contained herein was (were) mailed by First Class Mail to the person(s) listed above, at the address(es) shown hereon, on said date. I further certify that the appropriate postage was placed on said mailings with the return address of JAYNIE SMITH HOERAUF, P.C., 601 Beech Street, P.O. Box 67, Clare, Michigan 48617-0067.

  
Suzie Sunday  
Secretary

Enclosure  
cc: Client

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002144-TT  
Parcel No.: 051-088-001-20/  
051-087-011-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

APPEARANCE

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.  
and hereby enters her appearance on behalf of Respondent in the  
captioned matter.

Dated: June 20, 2016

JAYNIE SMITH HOERAUF, P.C.

BY Jaynie Hoerauf  
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002144-TT  
Parcel No.: 051-088-001-20/  
051-087-011-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_/

ANSWER TO PETITION

NOW COMES Jaynie Smith Hoerauf of Jaynie Smith Hoerauf, P.C.,  
attorney for Respondent, and for answer to Petition states as follows:

1. Admitted.
2. Admitted.
3. Admitted.
4. Admitted.
5. Admitted.
6. Admitted upon information and belief.
7. Admitted.

8. Admitted upon information and belief.  
9. Admitted upon information and belief.  
10. Admitted.  
11. Admitted upon information and belief.  
12. Admitted upon information and belief.  
13. The values sought by Petitioner are denied for the reason that they are untrue.

14. It is neither admitted nor denied what Petitioner believes, however it is admitted that there is a dispute as is evident by Petitioner's filing.

15. Respondent neither admits nor denies what Petitioner requests but opposes Petitioner's request for relief.

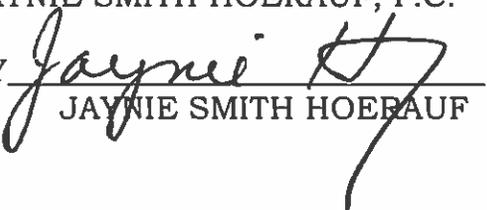
16. Denied for the reason that it is untrue in each particular.

WHEREFORE Respondent requests that the tax tribunal deny all relief sought by the Petitioner and uphold the values established by Respondent's assessor for the property.

Dated: June 29, 2016

JAYNIE SMITH HOERAUF, P.C.

BY

  
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002144-TT  
Parcel No.: 051-088-001-20/  
051-087-011-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_ /

MULTIPLE PARCEL ANSWER FORM

1. The classification of the property identified herein as established by Respondent's Board of Review is:

Tax Year	Parcel No.	Real/Personal	Classification
2016	051-087-011-00	Real	201 Commerical - Real

2. The values for the property identified herein as established by Respondent's Board of Review are:

Tax Year	Parcel No.	True Cash Value	Assessed Value	Taxable Value
2016	051-087-011-00	\$29,400	\$14,700	\$14,700

3. Respondent contends that the values for the property identified herein are:

Tax Year	Parcel No.	True Cash Value	Assessed Value	Taxable Value
2016	051-087-011-00	\$29,400	\$14,700	\$14,700

4. The values in dispute for the property identified herein are:

Tax Year	Parcel No.	True Cash Value	Assessed Value	Taxable Value
2016	051-087-011-00	\$29,400	\$14,700	\$14,700

Dated: 7/21/16

JAYNIE SMITH HOERAUF, P.C.

BY

  
JAYNIE SMITH HOERAUF

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

RED HOOK PROPERTIES, LLC,

Petitioner,

vs.

Docket No. 16-002144-TT  
Parcel No.: 051-088-001-20/  
051-087-011-00

CITY OF CLARE,

Respondent.

\_\_\_\_\_/

JAYNIE SMITH HOERAUF P47885  
JAYNIE SMITH HOERAUF PC  
Attorney for Respondent  
601 Beech, Box 67  
Clare MI 48617  
(989) 386-3434

FRANCIS J. KEATING  
Attorney for Petitioner

\_\_\_\_\_ /

PROOF OF MAILING

On the date below I sent by first class mail a copy of Appearance,  
Answer to Petition, Multiple Parcel Answer Form to:

FRANCIS J. KEATING  
Attorney at Law  
4301 Fashion Square Blvd.  
Saginaw MI 48603

DIRECTOR OF EQUALIZATION  
CLARE COUNTY  
225 West Main  
Harrison MI 48625

CLARE COUNTY CLERK  
225 West Main  
Harrison MI 48625

SECRETARY OF SCHOOL BOARD  
CLARE PUBLIC SCHOOLS  
201 East State  
Clare MI 48617

STATE TREASURER  
MICHIGAN DEPARTMENT OF TREASURY  
430 W. Allegan  
Lansing MI 48922

I declare that the statements above are true to the best of my  
information, knowledge and belief.

Dated: 1-21-16

  
Suzie Sunday