



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

CALLED MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: August 2, 2004

PLACE OF MEETING: Department of Treasury
Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of June 22, 2004 as presented.
- Item 2. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following statement:

Pursuant to section 11 of Public Act 6 of 2002, the State Tax Commission, at its meeting on August 2, 2004, reviewed an appraisal of the property known as Northville Psychiatric Hospital located in Northville Township, Wayne County. The Commission also interviewed Mr. Michael E. Ellis, MAI who appraised the property under contract with the Department of Management and Budget.

The State Tax Commission finds that Mr. Ellis has followed the same appraisal process that the Commission would employ in appraising the property, assuming that it were following the same instructions that were given to Mr. Ellis by the Department of Management and Budget. During its review, nothing has come to the attention of the State Tax Commission that would lead it to believe that, if it made a new appraisal of the property

on its own, the indicated value would be any higher than the successful bid on the property of \$55,000,000.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 3. **Scheduled for 9:30 A.M.**

154-03-2128 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0319 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-1968 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1204 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2447 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2448 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2449 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2450 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2451 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2452 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2453 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2454 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2455 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-2456 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2457 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2458 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2459 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2460 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2461 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2462 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2464 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2465 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2466 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2467 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2468 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2469 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2470 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2471 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-2472 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2473 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2475 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2476 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2477 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2478 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2479 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2480 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-2481 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2482 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2483 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2484 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2485 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2486 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2487 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-2488 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-04-0003 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-04-0004 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0095 It was moved by Roberts, supported by Naftaly, and approved to postpone the matter to allow staff an opportunity to review the file and recommend a course of action. Staff is to notify all parties. Mr. Lupi dissented. The Commission admitted Assessor Exhibits 1-5.

154-03-0096 It was moved by Roberts, supported by Naftaly, and approved to postpone the matter to allow staff an opportunity to review the file and recommend a course of action. Staff is to notify all parties. Mr. Lupi dissented. The Commission admitted Assessor Exhibits 1-5 (see file 154-03-0095).

154-03-0097 It was moved by Roberts, supported by Naftaly, and approved to postpone the matter to allow staff an opportunity to review the file and recommend a course of action. Staff is to notify all parties. Mr. Lupi dissented. The Commission admitted Assessor Exhibits 1-5 (see file 154-03-0095).

154-03-1206 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1205 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-2494 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2413 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2423 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2456 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2457 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-02-2458 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2460 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2461 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2467 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-02-2468 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Scheduled for 1:30 P.M.

154-03-0327 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0623 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0624 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0625 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0626 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0632 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-01-1213 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone.

154-03-0245 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone pending audits.

154-03-0246 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone pending audits.

Item 3 (continued):

154-02-1262 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following assessed and taxable values for years 2000 and 2001.

2000:

Assessed Value: \$472,460 to \$363,880

Taxable Value: \$472,460 to \$363,880

2001:

Assessed Value: \$724,880 to \$440,830

Taxable Value: \$724,880 to \$440,830

154-03-1638 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1601 It was moved by Lupi, supported by Naftaly, and unanimously approved to postpone.

154-03-1661 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-0301 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1619 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1621 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1622 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1623 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1624 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1625 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1626 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1627 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-01-0746 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for years 1999, 2000, and 2001.

1999:

Assessed Value: \$205,980 to \$237,300

Taxable Value: \$205,980 to \$237,300

2000:

Assessed Value: \$189,200 to \$202,940

Taxable Value: \$189,200 to \$202,940

2001:

Assessed Value: \$700,182 to \$189,920

Taxable Value: \$700,182 to \$189,920

154-00-0919 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1588 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1589 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1783 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1784 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1795 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1799 It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1812 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

Item 3 (continued):

154-03-1813 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1817 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1820 It was moved by Lupi, supported by Naftaly, and unanimously approved to postpone.

154-03-1821 It was moved by Lupi, supported by Naftaly, and unanimously approved to postpone.

154-03-1828 It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1842 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for year 2001.

2001:

Assessed Value: \$81,850 to \$155,200

Taxable Value: \$81,850 to \$155,200

154-03-1843 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003.

2002:

Assessed Value: \$78,950 to \$145,200

Taxable Value: \$78,950 to \$145,200

2003:

Assessed Value: \$84,400 to \$137,250

Taxable Value: \$84,400 to \$137,250

154-03-1902 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1903 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 3 (continued):

154-03-1936 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented. The Commission admitted Taxpayer Exhibit 1.

154-03-1937 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented. The Commission admitted Taxpayer Exhibit 1.

154-03-1941 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone.

154-03-1942 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following recommendations of staff:

- 1) A copy of the staff memorandum be distributed to the following:
 - a) Current Supervisor of Lee Township, Allegan County
 - b) Current Assessing Office of Lee Township, Allegan County
 - c) Lee Township Board of Trustees
 - c) Current Director of the Allegan County Equalization Department
 - d) Ms. Neva Tice, and
- 2) The current assessing officer is directed to submit a full and comprehensive calendar of events/actions to be taken to properly address the noted non-compliance of the appraisal record card system of Lee Township, Allegan County, and
- 3) The current assessing officer is advised that failure to comply with the State Tax Commission's directive(s) shall be just cause for the State Tax Commission to take any and all action(s) necessary to bring forth compliance.

Item 5. Form 1019 (L-4400), Notice of Assessment, Taxable Valuation, and Property Classification Form effective for the year 2005 version. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the recommendations of staff.

Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to issue an IFT Certificate to Coffee Express with the exemption to commence in 2004 per the recommendation of staff.

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- Item 7. Form L-4156, Notice of Property Incorrectly Reported or Omitted From the Assessment Roll Filed by a Person Other Than the Owner, Assessor or Equalization Director Report Form. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the recommendations of staff.
- Item 8. Form 4184, Real Property Statement to be sent to Telephone Companies and the accompanying letter. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the recommendations of staff:
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following recommendations of staff:
- 1) The Monthly Status Report of the on-going reappraisal in the City of Grand Rapids, Kent County be placed on file, and
 - 2) If the rate of production does not increase to the rate set forth in the approved plan, the State Tax Commission will put the City on notice.
- Item 10. 154-04-0135, Parcel No. 40-50-13-003-470 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 11. 154-04-0209, Parcel No. 4712-99-100-181-00 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 12. 154-04-0122, Parcel No. 015-009-903-665-140-01-00 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the recommendation of staff subject to an offer of input.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke per Section 15(3), subject to an offering of a hearing. (Requested by municipality).
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.

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- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to deny the certificates as recommended by staff.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the certificates as recommended by staff.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificates as recommended by staff.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the certificate as recommended by staff.
- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the certificates as recommended by staff.
- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to revise the name on the original certificate as recommended by staff.
- Item 27. It was moved by Roberts, supported by Naftaly, and unanimously approved to direct the Executive Secretary to write a letter to General Motors indicating that local units of government are authorized to directly engage third parties to conduct property tax audits of Michigan taxpayers. Their directive is subject to approval by legal counsel.

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It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 3:35 P.M.

DATED TYPED: **August 3, 2004**

DATE APPROVED: **August 24, 2004**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**