



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

**CALLED MEETING OF THE STATE TAX COMMISSION**

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

Dennis W. Platte, Executive Secretary  
Darcy Marusich, Recording Secretary

**DATE OF MEETING:** July 17, 2003

**PLACE OF MEETING:** Bureau of Local Government Conference Room A  
Department of Treasury  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:30 A.M., July 17, 2003

**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 minutes of June 24, 2003 as presented.
- Item 2. David Berquist presented information to the Commission regarding the methods used to appraise State-Assessed properties. No action taken.
- Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved to apply the Tax Tribunal decision in MTT Docket No. 273674 (2002) to the valuation of electric cooperatives and direct the cooperatives not to report contributions in Aid of Construction (CIAC).
- Item 4. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt staff recommendations.
- Item 5. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt staff recommendations for Items 2 and 3.
- Item 6. It was moved by Lupi, supported by Roberts, and unanimously approved that the taxpayer reported incorrectly and the increase in value due to the STC correction is not an addition for Taxable Value purposes. Further, the Commission adopts the figures recommended by staff on page 3 of its memorandum.

- Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved that the taxpayer reported incorrectly and the increase in value due to the STC correction is not an addition for Taxable Value purposes. Further, the Commission adopts the figures recommended by staff on page 3 of its memorandum.
- Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff report.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved the staff report and forward to Treasury.
- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved to forward the letter to staff to investigate and report back to the Commission.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to accept staff recommendations.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to accept staff recommendations.
- Item 13. It was moved by Lupi, supported by Roberts, 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 July 17, 2003, 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 \$76,000,001.

- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to follow the advice of legal counsel to not make the referral requested by Bruce Township, Macomb County.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the staff report and forward to Treasury.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the proposed memorandum and forward electronically to interested parties.

- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to issue re-certification and new certifications of computerized tax rolls as requested.
- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to amend order as recommend by staff.
- Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to amend order as recommend by staff.

**DATED TYPED:**                    **July 22, 2003**

**DATE APPROVED:**                **July 24, 2003**

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**Robert H. Naftaly, Chairperson of  
State Tax Commission**

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

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