



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

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

William E. Fowler, Assistant Administrator
Marie G. Medlock, Recording Secretary

DATE OF MEETING: August 26, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 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 Lupi, supported by Roberts, and unanimously approved to adopt minutes of July 24, 2003 as presented.
- Item 2. It was moved by Roberts, supported by Lupi, and unanimously approved to forward to staff for recommendations.
- Item 3. It was moved by Lupi, supported by Roberts, and unanimously approved that the STC send letters to each unit involved asking by what authority they are levying an administration fee in excess of that allowed by MCL 211.44(3).
- Item 4. It was moved by Roberts, supported by Lupi, and unanimously denied the request.
- Item 5. **Scheduled for 10:30 A.M.**
Classification Appeal No. 02-060. It was moved by Lupi, supported by Roberts, and unanimously denied petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 6. **Scheduled for 11:00 A.M.**
Classification Appeal No. 02-110-A. It was moved by Roberts, supported by Lupi, and unanimously approved the classification to remain Agricultural Real.

Classification Appeal No. 02-110-B. It was moved by Roberts, supported by Lupi, and unanimously approved the classification to change to Residential Real.

Item 7. **Scheduled for 11:30 A.M.**

Classification Appeal No. 02-112. It was moved by Roberts, supported by Lupi, and unanimously approved the classification to change to Residential Real.

Item 8. 154-03-0392 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 9. 154-03-0440 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 10. **Scheduled for 9:30 A.M.**

154-01-1348 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0873 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

It was stated by Chair Naftaly that a copy of the non-concurrence items is to be placed in the file and made a part thereof.

154-02-0874 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0311 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1343 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw the first motion. This petition was withdrawn by petitioner.

154-02-1698 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1699 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1697 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1700 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1701 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 1:30 P.M.

154-02-2175	154-02-2179
154-02-2176	154-02-2180
154-02-2177	154-02-2181
154-02-2178	

154-02-2175 through 154-02-2181 It was moved by Lupi, supported by Roberts, and unanimously approved to defer and to return these petitions to the staff for further information.

154-02-2185 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 2:30 P.M.

Exhibits 1 and 2 from Steven Schneider, Honigman Miller Schwartz & Cohn, for petitioner were admitted.

Exhibits 1 and 2 from Gary Evanko, Wayne County Equalization Department, for the county were admitted.

It was moved by Lupi, supported by Roberts, and unanimously denied for lack of jurisdiction petitions (L-4155's) filed by Michigan Consolidated Gas for years 1996 and 1997.

It was moved by Lupi, supported by Roberts, and unanimously agreed that all Agenda Items under No. 10 petitions (L-4154's) filed by the Wayne County Equalization Department for years 1998 and 1999 be postponed until the STC Meeting on September 24, 2003, because the reporting issue and not the jurisdictional issue for numbers 1286 through 1446 relate to the same facts. The following Agenda items under No. 10 are:

154-98-1286	154-98-1296	154-98-1306
154-98-1287	154-98-1297	154-98-1307
154-98-1288	154-98-1298	154-98-1308
154-98-1289	154-98-1299	154-98-1309
154-98-1290	154-98-1300	154-98-1310
154-98-1291	154-98-1301	154-98-1311
154-98-1292	154-98-1302	154-98-1312
154-98-1293	154-98-1303	154-98-1313
154-98-1294	154-98-1304	154-98-1314
154-98-1295	154-98-1305	154-98-1315

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154-98-1316	154-98-1862	154-00-1023
154-98-1317	154-00-0978	154-00-1024
154-98-1318	154-00-0979	154-00-1025
154-98-1319	154-00-0980	154-00-1026
154-98-1320	154-00-0981	154-00-1027
154-98-1321	154-00-0982	154-00-1028
154-98-1322	154-00-0983	154-00-1029
154-98-1323	154-00-0984	154-00-1030
154-98-1324	154-00-0985	154-00-1031
154-98-1325	154-00-0986	154-00-1032
154-98-1326	154-00-0987	154-00-1033
154-98-1327	154-00-0988	154-00-1034
154-98-1328	154-00-0989	154-00-1035
154-98-1329	154-00-0990	154-00-1036
154-98-1330	154-00-0991	154-00-1037
154-98-1331	154-00-0992	154-00-1038
154-98-1332	154-00-0993	154-00-1039
154-98-1333	154-00-0994	154-00-1040
154-98-1334	154-00-0995	154-00-1041
154-98-1335	154-00-0996	154-00-1042
154-98-1336	154-00-0997	154-00-1043
154-98-1337	154-00-0998	154-00-1044
154-98-1338	154-00-0999	154-00-1045
154-98-1339	154-00-1000	154-00-1046
154-98-1340	154-00-1001	154-00-1047
154-98-1341	154-00-1002	154-00-1048
154-98-1342	154-00-1003	154-01-1367
154-98-1343	154-00-1004	154-01-1368
154-98-1344	154-00-1005	154-01-1369
154-98-1345	154-00-1006	154-01-1370
154-98-1346	154-00-1007	154-01-1371
154-98-1347	154-00-1008	154-01-1372
154-98-1348	154-00-1009	154-01-1373
154-98-1349	154-00-1010	154-01-1374
154-98-1350	154-00-1011	154-01-1375
154-98-1351	154-00-1012	154-01-1376
154-98-1352	154-00-1013	154-01-1377
154-98-1353	154-00-1014	154-01-1378
154-98-1354	154-00-1015	154-01-1379
154-98-1355	154-00-1016	154-01-1380
154-98-1356	154-00-1017	154-01-1381
154-98-1364	154-00-1018	154-01-1382
154-98-1847	154-00-1019	154-01-1383
154-98-1848	154-00-1020	154-01-1384
154-98-1849	154-00-1021	154-01-1385
154-98-1850	154-00-1022	154-01-1386

154-01-1387	154-01-1408	154-01-1429
154-01-1388	154-01-1409	154-01-1430
154-01-1389	154-01-1410	154-01-1431
154-01-1390	154-01-1411	154-01-1432
154-01-1391	154-01-1412	154-01-1433
154-01-1392	154-01-1413	154-01-1434
154-01-1393	154-01-1414	154-01-1435
154-01-1394	154-01-1415	154-01-1436
154-01-1395	154-01-1416	154-01-1437
154-01-1396	154-01-1417	154-01-1438
154-01-1397	154-01-1418	154-01-1439
154-01-1398	154-01-1419	154-01-1440
154-01-1399	154-01-1420	154-01-1441
154-01-1400	154-01-1421	154-01-1442
154-01-1401	154-01-1422	154-01-1443
154-01-1402	154-01-1423	154-01-1444
154-01-1403	154-01-1424	154-01-1445
154-01-1404	154-01-1425	154-01-1446
154-01-1405	154-01-1426	
154-01-1406	154-01-1427	
154-01-1407	154-01-1428	

- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved that Richard Watza assist with teaching a SAB 6 hour USPAP course in St. Clair County on August 28, 2003.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved that Richard Watza speak at the Macomb Assessors Organization in Macomb County on August 19, 2003.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved that Mike Gillett and Earl Grandchamp teach at the 2004 Board of Review School at the UP Assessors Association in 2004.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved that a letter of appreciation is forwarded.
- Item 15. The Commission acknowledged receiving the letter.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.154 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved that a letter of appreciation is forwarded.

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- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved that monies owed to the State be deposited into the bond sinking fund.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved that a request be made to the AG to institute proceedings compelling LDFA to repay the money to the affected parties.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer certificates as recommended by staff.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to amend certificates as recommended by staff.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(1) as recommended by staff.
- Item 24. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke, subject to an offer of hearing as recommended by staff.
- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved to issue certificates as recommended by staff.
- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved to amend certificates as recommended by staff.
- Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved to amend certificates for final costs as recommended by staff.
- Item 28. It was moved by Lupi, supported by Roberts, and unanimously approved the applications as recommended by staff.
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.
- Item 30. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer certificates as recommended by staff.
- Item 31. It was moved by Roberts, supported by Lupi, and unanimously approved to forward to legal counsel for action as appropriate.
- Item 32. Commission received file and no action required.

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DATED TYPED: **August 28, 2003**

DATE APPROVED: **September 9, 2003**

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

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