



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT: Robert R. Lupi, Acting Chair, Member STC  
Douglas B. Roberts, Member STC**

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

**DATE OF MEETING: September 9, 2003**

**PLACE OF MEETING: Bureau of Local Government Conference Room A  
1<sup>st</sup> 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 August 26, 2003 as presented.

Item 2. **Scheduled for 9:30 A.M.**

154-01-1200 It was moved by Roberts, supported by Lupi, and unanimously approved to accept petitioner's requested reduction for the 2000 Winter Tax Bill only. The request for a change for 1999 and for the 2000 Summer Tax Bill was denied because a sale occurred in August of 2000. The Commission admitted Exhibit 1.

154-02-1691 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1675 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1677 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0663 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

**Scheduled for 10:00 A.M.**

154-02-1093 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1 and 2.

154-02-1232 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-0635 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1094 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1233 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the figures for 2001 and 2002 based on the following calculations:

$$2003 \text{ AV (Stipulated)} = \$261,650$$

	<u>2001</u>	<u>2002</u>	<u>2003</u>
AV	\$263,550	\$279,520	\$285,020
% Change	6.0596%	1.9677%	

Projected AV (based on stipulation for 2003)

$$2003 = \$ 261,650$$

$$2002 = (261,650 \div 1.019677) = \$256,600$$

$$2001 = (256,600 \div 1.06596) = \$241,939$$

AV, Capped Value, Taxable Value:

$$\begin{aligned} 2001 \text{ AV} &= \$241,939 \\ \text{CV} &= \text{NA} - \text{uncapping} \\ \text{TV} &= \$241,939 \end{aligned}$$

$$\begin{aligned} 2002 \text{ AV} &= \$256,600 \\ \text{CV} &= (241,939 - 0) \times 1.019] + 0 = \$246,535 \\ \text{TV} &= \$246,535 \end{aligned}$$

$$\begin{aligned} 2003 \text{ AV} &= \$261,650 \\ \text{CV} &= (246,535 - 0) \times 1.015] + 0 = \$250,233 \\ \text{TV} &= \$250,233 \end{aligned}$$

The Commission admitted Exhibit 1.

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

154-02-1099 It was moved by Roberts, supported by Lupi, and unanimously approved to deny the request from the petitioner.

154-02-0830 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values for years 2001 and 2002.

154-02-0073 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0911 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1230 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

**Scheduled for 1:30 P.M.**

154-02-1092 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1690 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2220 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Stipulation entered into by the parties that the assessed value for 2000 and 2001 should be \$1,000,000 and the property is to be withdrawn from the 2002 tax year. The Commission admitted Exhibits 1 and 2.

154-02-2215 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn.

**Scheduled for 2:00 P.M.**

154-01-1473 It was moved by Roberts, supported by Lupi, and unanimously approved to deny the requested assessed and taxable values. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original decision to deny the increase and that the 2000 AV and TV values should be \$6,489,120 and to increase the values to include \$418,000 for interior walls, \$4,000 for the mezzanine, and \$15,000 for the crane way. The Commission admitted Exhibit 1.

154-02-1474 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1475 It was moved by Roberts, supported by Lupi, and unanimously approved to deny the increase for 1999. The Commission admitted Exhibit 1.

154-02-1428 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

**Scheduled for 2:30 P.M.**

154-02-1357 It was moved by Roberts, supported by Lupi, and unanimously approved to change the assessed and taxable values to \$21,915. The Commission admitted Exhibit 1.

154-03-0053 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0054 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0055 It was moved by Lupi, supported by Roberts, and unanimously approved to deny as duplicate claim.

154-03-0056 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0057 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0058 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0059 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0060 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0061 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0062 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0063 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 3. 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 4.       **Scheduled for 11:00 A.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved to request the advice of the Office of the Attorney General regarding Act 197 of 1975, specifically MCL 125.1651. It was requested by Donald Keim and Mark Wisniewski that they be copied on all correspondence in this matter.

Item 5.       It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Calhoun County:	City of Battle Creek
Genesee County:	Davison Township
Hillsdale County:	Somerset Township
Jackson County:	Spring Arbor Township
Kalamazoo County:	Alamo Township
Ottawa County:	City of Holland
St. Joseph County:	Mendon Township

Item 6.       154-03-0097 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation to rescind the order subject to a non-concurrence hearing.

Item 7.       154-02-1085 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation to rescind the order subject to a non-concurrence hearing.

Item 8.       154-02-0708 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation to rescind the order subject to a non-concurrence hearing.

Item 9.       154-03-0066 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation to rescind the order subject to a non-concurrence hearing.

Item 10.      154-03-0359 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 11.      It was moved by Roberts, supported by Lupi, and unanimously approved to deny the request for reimbursement made to the State of Michigan by Bruce Township. The Commission also directed that the Executive Secretary seek to determine whether the Treasury Department has the authority to make the refund and is willing to do so.

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- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the preliminary findings conducted by the Property Tax Division staff of the 2003 14-Point Reviews conducted in 83 randomly selected units within the 83 counties and to communicate this information in the same manner as was done in 2002.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved the itemized billing for services incurred, time, and expenses for Buchanan Township, Berrien County to be reimbursed to the Property Tax Division.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt recommendations numbers 2 and 3.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved that David Lee speak at the Jackson Assessor' Association meeting on October 16, 2003.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer certificates as recommended by staff.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to amend certificates as recommended by staff.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(1) as recommended by staff.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke, per Section 15(3) subject to an offer of hearing as recommended by staff.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to issue 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 approve applications as recommended by staff.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.
- Item 25. Commission received and filed and forwarded to Property Tax Administrator for action.

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**DATED TYPED:** September 15, 2003

**DATE APPROVED:** September 24, 2003

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

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