



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 H. Naftaly, Chair STC – TELEPHONIC CONFERENCE
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

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

DATE OF MEETING: October 28, 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 October 8, 2003 as presented.

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

154-01-1221 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn.

154-01-1213 It was moved by Roberts, supported by Lupi, and unanimously approved to postpone. The Commission admitted Exhibits 1 and 2 from the property owner.

154-02-2195 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the concurrence of the assessed and taxable values which will be mailed in. The Commission admitted Exhibit 1 from the assessor, and Exhibit 2 from the property owner.

Item 2 (continued):

Scheduled for 10:00 A.M.

154-02-0878 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-02-1692 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence which will be filed by both the assessor and the property owner within two weeks. The Commission admitted Exhibits 1-5 from the property owner.

Scheduled for 10:30 A.M.

154-02-2213 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following requested assessed and taxable values if the deed was not delivered to the Church within one week:

2000	AV \$109,840	TV \$109,840
2001	AV \$131,810	TV \$113,350
2002	AV \$142,305	TV \$116,970

If the property deed is delivered to the Church within the one-week period, the following assessed and taxable values shall be placed on the property:

2000	AV \$ 81,940	TV \$ 81,940
2001	AV \$109,120	TV \$ 84,560
2002	AV \$106,190	TV \$ 87,270

The Commission admitted Exhibits 1 and 2 from the property owner, and Exhibit 3 from the assessor.

Scheduled for 11:15 A.M.

154-02-1096 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-1251 It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss as duplicative file.

154-02-1725 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1726 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-02-1346 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1360 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1727 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1728 It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss as duplicative file.

154-02-1729 It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss as duplicative file. Duplicate file is 154-03-0187.

154-02-1097 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 2:00 P.M.

154-02-1227 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1-13 from the property owner.

154-02-0888 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0225 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0923 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0784 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-1228 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0687 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.

154-02-1471 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

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

Classification Appeal No. 03-001. It was moved by Roberts, supported by Lupi, and unanimously approved to approve petitioner's request to change the current classification to Agricultural Real. Classification to change to: Agricultural Real.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the staff recommendations for proposed new instructions for Forms L-4154 and L-4155.

Item 5. **Scheduled for 3:00 P.M.**

Classification Appeal No. 03-013. It was moved by Roberts, supported by Lupi, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 6. **Scheduled for 3:30 P.M.**

Classification Appeal No. 03-012. It was moved by Naftaly, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Timber Cut-Over Real. Classification to remain: Residential Real.

Item 7. 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 8. It was moved by Roberts, and supported by Lupi, and unanimously approved to discuss the 2004 State Tax Commission meeting dates at the November 13, 2003 meeting.

Item 9. Bulletin No. 14 of 2003 – Equalization of Assessments. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Bulletin as written.

Item 10. Bulletin No. 12 of 2003 – Tax Calendar. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Bulletin as written.

Item 11. Bulletin No. 12 of 2003 – Tax Calendar. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Bulletin as written.

Item 12. Bulletin No. 15 of 2003 – Interest Rate on MTT Judgments. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Bulletin as written.

Item 13. 154-03-0341 It was moved by Roberts, supported by Lupi, and unanimously approved to support the staff recommendation to rescind the order as requested by the City of Taylor, Wayne County.

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- Item 14. 154-03-0516 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to forward the memo from Cynthia B. Faulhaber, Deputy Treasurer, State and Local Finance, on City of Auburn Hills, to legal counsel for advice.
- Item 16. Commission approved to receive and file and no action required.
- Item 17. Commission approved to receive and file and no action required.
- Item 18. 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:
- Port Sheldon Township, Ottawa County
City of Center Line, Macomb County
Inglallston Township, Menominee County
- Item 19. 154-02-1121 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to resolve I.F.T. Certificate #1986-666 as directed by the Order by the Wayne County Circuit Court and to approve the issuance of I.F.T. Certificate #1996-715 with frozen taxable values of \$616,350 for the real property and \$168,970 for the personal property.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved based upon the availability of staff that Keith Kline present the 2004 three-hour Board of Review workshop for the Tri-County Assessor's Association in mid-February, Genesee County.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to amend certificate as recommended by staff.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to deny as recommended by staff.
- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificate as recommended by staff.
- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the applications as recommended by staff.

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- Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 28. 154-01-1241 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved Form 2698 (Formerly L-4142) – 2004 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report.
- Item 30. It was moved by Roberts, supported by Lupi, and unanimously approved Form 2699 (L-4143) – 2004 Statement of “Qualified Personal Property” by a “Qualified Business.”
- Item 31. It was moved by Roberts, supported by Lupi, and unanimously approved Form 2807 (L-4143a) – 2004 Statement of “Qualified Personal Property” by a “Qualified Business.”
- Item 32. It was moved by Roberts, supported by Lupi, and unanimously approved Form 3589 – 2004 Cable Television and Utility Personal Property Report.
- Item 33. It was moved by Roberts, supported by Lupi, and unanimously approved Form 3595 – 2004 Itemized Listing of Daily Rental Property.
- Item 34. It was moved by Roberts, supported by Lupi, and unanimously approved Form 3612 – 2004 Itemized Listing of Daily Rental Property.
- Item 35. It was moved by Roberts, supported by Lupi, and unanimously approved Form 3966 – 2004 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment Occurring During 2003.

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It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 3:24 P.M.

DATED TYPED: **November 3, 2003**

DATE APPROVED: **November 13, 2003**

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

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

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