



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

## REGULAR MEETING OF THE STATE TAX COMMISSION

### AGENDA

**DATE OF MEETING:** March 22, 2006

**PLACE OF MEETING:** Treasury Student Financial Services Conference Room  
3rd Floor Richard H. Austin State Office Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

**The following items are on the agenda for this meeting.**

1. Approval of the minutes of March 1, 2006 as presented.
2. Report of Uncertified Units from the State Assessor's Board. To the Commission for review and action.
3. Letter from Marilyn Zimmerman to the State Treasurer regarding a statement on Form 1019 (Rev. 11-05) (Formerly L-4400) – Notice of Assessment, Taxable Valuation, and Property Classification that states “A non resident may protest to the Board of Review by letter.” There is no statement that notes a resident may protest by letter. A copy of Form 1019 has been provided.
4. Memo from Kelli Sobel, Executive Secretary, regarding complaints received in Menominee County in the following jurisdictions: Cedarville Township, Daggett Township, Faithorn Township, Gourley Township, Harris Township, Holmes Township, Ingallston Township, Lake Township, Mellen Township, Menominee Township, Meyer Township, Nadeau Township, Spalding Township, Stephenson Township, the City of Menominee, and the City of Stephenson.
5. Proposed guidance letter to Assessors and Equalization Directors on Conservation Easements under MCL 324.2140.
6. Proposed Obsolete Property Rehabilitation Act (OPRA) Policy Statement. To the Commission for review and approval.
7. Proposed Called Meeting of the State Tax Commission for May 15, 2006.

8. Memo from Kelli Sobel, Executive Secretary, regarding 89 petitions under MCL 211.154 to be dismissed for lack of progress, to the Commission for approval. See list below for identification.

<b>Non-Concurrence List</b>			
<b>File No.</b>	<b>Name</b>	<b>File No.</b>	<b>Name</b>
154-97-0809	Valenite	154-01-1195	Ford
154-97-0854	Tabb Investments	154-01-1218	Great Atlantic/Pacific Tea
154-98-0954	Acutex	154-01-1219	Great Atlantic/Pacific Tea
154-98-0955	Acutex	154-01-1223	Great Atlantic/Pacific Tea
154-98-0956	Acutex	154-01-1226	Great Atlantic/Pacific Tea
154-99-0471	William Bowler	154-01-1950	Nextel West Listed on 2002 list
154-99-0777	Detroit SMSA	154-01-1462	Daimler Chrysler
154-99-0778	Detroit SMSA	154-01-1463	Daimler Chrysler
154-99-0779	Detroit SMSA	154-01-1464	Daimler Chrysler
154-99-0780	Detroit SMSA	154-01-1465	Daimler Chrysler
154-99-0781	Detroit SMSA	154-01-1466	Daimler Chrysler
154-99-0782	Detroit SMSA	154-01-1467	Daimler Chrysler
154-99-0783	Detroit SMSA	154-01-1468	Daimler Chrysler
154-99-0784	Detroit SMSA	154-01-1469	Daimler Chrysler
154-99-0785	Detroit SMSA	154-02-0466	Banc One
154-00-0066	D E & RL Dague	154-02-0686	Kroger
154-00-0145	Chad and Kim Khola	154-02-0770	American Sitework
154-00-0163	RJ Schauman	154-02-2217	Meridian Automotive - Withdrawal
154-00-0164	RJ Schauman	154-03-1635	Earphonics
154-00-0577	Providence Hospital	154-03-1637	PGAM Advanced Technologies
154-00-0779	CMI Cast-Parts Inc	154-03-1703	Danhan Leasing
154-00-1119 - TP	Johnson Controls Interiors	154-03-2404	Caterpillar
154-00-1120 - TP	Johnson Controls Interiors	154-03-2407	Visteon
154-00-1122 - TP	Johnson Controls Interiors	154-03-2408	Visteon
154-00-1124 - TP	Johnson Controls Interiors	154-03-2409	Visteon
154-01-0054	US Dermatologics	154-03-2611	Family Flooring
154-01-0508	Banc One	154-03-2691	Ameritech Credit
154-01-0511	Banc One	154-03-2743	Daimler Chrysler
154-01-0512	Banc One	154-03-2744	Daimler Chrysler
154-01-0513	Banc One	154-03-2752	RLC of Michiana
154-01-0514	Banc One	154-03-2753	RLC of Michiana
154-01-0555	Banc One	154-03-2754	RLC of Michiana
154-01-0580	Banc One	154-03-2755	RLC of Michiana
154-01-0641	Ford Motor Co.	154-03-2756	RLC of Michiana
154-01-0657	Marty Carter	154-03-2758	Progressive Tool
154-01-0675	Caster Concepts	154-04-1172	Giffen Pest Control - Withdrawal
154-01-0861	TRW	154-04-2310	United American Acq
154-01-0863	TRW	154-04-3186	Atel Business Credit
154-01-0865	TRW	154-04-3249	Woodworks

Item 8. (continued):			
Non-Concurrence List			
File No.	Name	File No.	Name
154-01-0866	TRW	154-04-3339	Walters Dimmick
154-01-1075	Detroit SMSA	154-04-4121	CIT Communications
154-01-1171	Detroit SMSA	154-04-4217	Daimler Chrysler
154-01-1175	Daimler Chrysler	154-04-4395	United States Steel
154-01-1192	Ford	154-01-1194	Ford
154-01-1193	Ford	154-01-1195	Ford
154-97-0809	Valenite	154-01-1218	Great Atlantic/Pacific Tea
154-97-0854	Tabb Investments	154-01-1219	Great Atlantic/Pacific Tea
154-98-0954	Acutex	154-01-1223	Great Atlantic/Pacific Tea
154-98-0955	Acutex	154-01-1226	Great Atlantic/Pacific Tea
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154-99-0779	Detroit SMSA	154-01-1465	Daimler Chrysler
154-99-0780	Detroit SMSA	154-01-1466	Daimler Chrysler
154-99-0781	Detroit SMSA	154-01-1467	Daimler Chrysler
154-99-0782	Detroit SMSA	154-01-1468	Daimler Chrysler
154-99-0783	Detroit SMSA	154-01-1469	Daimler Chrysler
154-99-0784	Detroit SMSA	154-02-0466	Banc One
154-99-0785	Detroit SMSA	154-02-0686	Kroger
154-00-0066	D E & RL Dague	154-02-0770	American Sitework
154-00-0145	Chad and Kim Khola	154-02-2217	Meridian Automotive - Withdrawal
154-00-0163	RJ Schauman	154-03-1635	Earphonics
154-00-0164	RJ Schauman	154-03-1637	PGAM Advanced Technologies
154-00-0577	Providence Hospital	154-03-1703	Danhan Leasing
154-00-0779	CMI Cast-Parts Inc	154-03-2404	Caterpillar
154-01-1194	Ford	154-03-2407	Visteon

9. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2006-022	SYSTEM COMPONENTS INC	CITY OF SOUTH HAVEN	VAN BUREN	2	\$59,000
2006-023	RIVES MANUFACTURING INC	RIVES TWP	JACKSON	2	\$1,850,500
2006-031	PRODUCTION ENGINEERING INC	SUMMIT TWP	JACKSON	2	\$1,048,388
2006-033	WOOLF AIRCRAFT PRODUCTS	CITY OF ROMULUS	WAYNE	2	\$4,400,000
2006-046	GRABILL INC	VILLAGE OF ALMONT	LAPEER	2	\$560,000

10. Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See list below for application identification.  
Staff Recommendation: Approve.

<b>CERT. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
1994-594	GRAND RAPIDS CONTROLS CO. LLC	CITY OF ROCKFORD	KENT	from Grand Rapids Control, Inc.
1997-130	VICKERS ENGINEERING INC.	WEESAW TWP.	BERRIEN	from 16860 Three Oaks, Three Oaks Twp.
1997-259	SEALTEX CUSTOM MOLDING LLC	CITY OF NORTON SHORES	MUSKEGON	from Progressive Metal Products
1997-518	ABCOR INDUSTRIES, LLC	HOLLAND TWP.	OTTAWA	from the Tennant Co.
1998-033	L-3 COMMUNICATIONS COMBAT PROPULSION SYSTEMS	MUSKEGON TWP.	MUSKEGON	from General Dynamics Land Systems
1998-034	L-3 COMMUNICATIONS COMBAT PROPULSION SYSTEMS	MUSKEGON TWP.	MUSKEGON	from General Dynamics Land Systems
1999-567	CADILLAC CASTING, INC.	CITY OF CADILLAC	WEXFORD	from Hayes Lemmerz Int'l Inc.
2000-633	ACTIVE MANUFACTURING CORP.	SPRING LAKE TWP.	OTTAWA	from 422 N. Griffin, City of Grand Haven
2000-658	VICKERS ENGINEERING, INC.	WEESAW TWP.	BERRIEN	from 16860 Three Oaks, Three Oaks Twp.
2001-494	KEEBLER COMPANY	CITY OF WYOMING	KENT	from Holland American Wafer Co.
2002-324	KEEBLER COMPANY	CITY OF WYOMING	KENT	from Holland American Wafer Co
2000-658	VICKERS ENGINEERING, INC.	WEESAW TWP.	BERRIEN	from 16860 Three Oaks, Three Oaks Twp.
2003-239	VICKERS ENGINEERING INC	WEESAW TWP.	BERRIEN	from 16860 Three Oaks, Three Oaks Twp.
2004-117	GALLOP BRUSH CO LLC	CITY OF LAPEER	LAPEER	from 449 McCormick D.
2004-429	ACTIVE MANUFACTURING CORP	SPRING LAKE TWP.	OTTAWA	from 422 N Griffin, City of Grand Haven

11. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification.  
Staff Recommendation: Approve.

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2005-075	Assay Designs, Inc.	Pittsfield Twp.	Washtenaw	Revise address from 5683 to 5777 Hines
1996-768	Great Lakes Coating Inc.	City of Mt. Pleasant	Isabella	Extend certificate for additional 4 years (16A)
2003-110	Kraft Foods	City of Battle Creek	Calhoun	Extend construction period/additional cost
2003-271	Mall City Container	Kalamazoo Twp.	Kalamazoo	Additional cost to \$702,111
2003-301	Hyundai America Tech. Center, Inc.	Superior Twp.	Washtenaw	Additional cost to \$64,592,634
2005-369	Sun Chemical Corporation	Egelston Twp.	Muskegon	Change error in local unit/county
2005-525	North American Refractories Co.	Everett Twp.	Newaygo	Additional cost to \$537,252/Change to real

12. Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification.  
Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2006):

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1998-209	VEHMA INT'L OF AMERICA, INC.	CITY OF TROY	OAKLAND	personal

13. Water Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-1987	ALLIED FINISHING INC.	CITY OF KENTWOOD	KENT	\$120,413
2-4943	GRANGER WASTE MANAGEMENT	DEWITT TWP.	CLINTON	\$733,208

14. Air Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification.  
Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-3301	GENERAL MOTORS CORPORATION	CITY OF WARREN	MACOMB	\$636,205

15. P.A. 328 of 1998 Personal Property Exemption Application to Commission for approval to issue the certificate. See list below for application identification.  
Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPR YEARS</b>
090-2006	L&S Associates, Inc.	City of Lansing	Ingham	6

16. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification.  
Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPL. TYPE</b>	<b>INVESTMENT</b>
N2001-033	KARL HALLER	CITY OF DETROIT	WAYNE	1	\$81,270
N2001-034	AAISHA GILMER	CITY OF DETROIT	WAYNE	1	\$80,080
N2001-035	BENNIE L & ROSE M GRIER	CITY OF DETROIT	WAYNE	1	\$126,550
N2001-036	PHILLIP G GRIER	CITY OF DETROIT	WAYNE	1	\$128,100
N2003-171	CHRISTOPHER AHWAL & LISA RIPPON	CITY OF DETROIT	WAYNE	1	\$279,688
N2003-180	TODD WILKIE	CITY OF WYANDOTTE	WAYNE	2	\$186,000
N2004-0184	SHERON S WILLIAMS	CITY OF DETROIT	WAYNE	2	\$169,650
N2006-006	CONSTANCE THOMPSON	CITY OF INKSTER	WAYNE	2	\$153,296
N2006-013	GREATER LANSING HOUSING COALITION	CITY OF LANSING	INGHAM	1	\$87,300

17. Neighborhood Enterprise Zone Application to Commission for approval to transfer the certificate. See attached list for application identification.  
Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPL. TYPE</b>	<b>INVESTMENT</b>
N1993-127	TIFFANY L STROIA	CITY OF WYANDOTTE	WAYNE	2	\$273,000

18. Neighborhood Enterprise Zone Applications to Commission for approval to amend the original certificates. See attached list for application identification.  
Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPL. TYPE</b>	<b>INVESTMENT</b>
N2003-043	LAWRENCE B. MILLER	CITY OF DETROIT	WAYNE	2	\$139,500
N2003-143	JENNIFER HECKMAN & MICHAEL WALDREP	CITY OF DETROIT	WAYNE	1	\$282,724
N2003-147	NICHOLE & RASHAD AHMAD	CITY OF DETROIT	WAYNE	1	\$277,725
N2003-148	KRISTEN NICHOLAS	CITY OF DETROIT	WAYNE	1	\$323,785
N2003-151	MATHEW GRIMES & ELEANORE SCHROEDER	CITY OF DETROIT	WAYNE	1	\$262,980
N2003-152	CARRIE LEZOTTE	CITY OF DETROIT	WAYNE	1	\$226,665
N2003-153	DEREK & NAOMI OGLESBY	CITY OF DETROIT	WAYNE	1	\$262,389
N2003-155	PAUL & SUSAN SOBOCIENSKI	CITY OF DETROIT	WAYNE	1	\$212,879
N2003-156	RUSSEL NUTTER & ADRIENNE SIPLE	CITY OF DETROIT	WAYNE	1	\$212,418
N2003-169	SUMANTH MUTHYALA	CITY OF DETROIT	WAYNE	1	\$313,110
N2003-173	RHONDA ROBERTSON	CITY OF DETROIT	WAYNE	1	\$264,682

19. Memo from Sivaswami “Nat” Amarnath, Acting Manager, Tax Exemption Section, Property Services Division, regarding:  
Industrial Facility Exemption Certificate #1996-349  
Rockman Communications  
City of Fenton, Genesee County

IFT Certificate 1996-349 was slated to expire on 12/30/2001. The City of Fenton on 8/19/2000 approved by resolution an extension of 5 years, but failed to send the paperwork to our office for final approval.

The assessor for the City of Fenton has continued to assess this certificate on the IFT tax roll for the subsequent years from 2002 to present.

Staff Recommendation: **Approve the extension of time per Section 16(1)** as the local unit’s approval was timely, but not their submission to the STC. The statute is silent on what time frame the paperwork is to be submitted to the STC. There would be no effect to the IFT tax roll, just a continuation of the certificate to 12/30/2006.

20. Memo from Kelli Sobel, Executive Secretary, regarding Classification Appeals Hearings Group Recommendations covering the appeals heard on March 17, 2006, for the year 2005.

Class. Appeal No.	Owner	Current Class	Requested Class	Assessor Rec.	Field Staff Rec.	Hearing Rec.
05-120	Myszkier	Residential	Agricultural	Residential	Residential	Residential
05-121	Myszkier	Residential	Agricultural/ Timber Cut-Over	Residential	Residential	Residential
05-122	Myszkier	Residential	Agricultural/ Timber Cut-Over	Residential	Residential	Residential
05-123	Myszkier	Residential	Agricultural/ Timber Cut-Over	Residential	Residential	Residential
05-134	Krebs	Residential	Agricultural	Residential	Residential	Residential
05-115	Timm	Residential	Agricultural	Residential	Residential	Residential
05-194	Roesner	Residential	Agricultural	Residential	Residential	Residential
05-107	Ricardi	Residential	Agricultural	Residential	Residential	Residential
05-075	Brannstrom	Residential	Agricultural	Residential	Residential	Residential
05-076	Brannstrom	Residential	Agricultural	Residential	Residential	Residential
05-077	Brannstrom	Residential	Agricultural	Residential	Residential	Residential
05-078	Brannstrom	Residential	Agricultural	Residential	Residential	Residential
05-012	Beckington	Residential	Agricultural	Residential	Residential	Residential
05-196	VandenBos	Residential	Agricultural	Residential	Residential	Residential
05-059	Lerch	Residential	Agricultural	Residential	Residential	Residential

21. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.  
**Scheduled for 9:30 A.M.**
22. **Scheduled for 11:30 A.M.**  
Memo from Kelli, Sobel, Executive Secretary, regarding the substantially non-compliant score of 102 for Fairplains Township, Montcalm County as a result of the 14-Point Review. On November 9, 2005, the STC assumed jurisdiction of the 2005 assessment roll of Fairplains Township, Montcalm County, for failure of the assessor to appear for a subpoena. Officials from the Township are present to discuss the problems with their assessing practices.
23. **Scheduled for 1:30 P.M.**  
Memo from Kelli, Sobel, Executive Secretary, for Pine Grove Township, Van Buren County regarding the substantially non-compliant score of 98 as a result of a 2004 14-Point Review. A follow-up review was completed in 2005 and the Township scored 112, non-compliant. However, the assessor has allegedly been following sales. Officials from the Township are present to discuss the problems with their assessing practices.
24. **Scheduled for 1:45 P.M.**  
Memo from Kelli, Sobel, Executive Secretary, regarding the 2002 substantially non-compliant score of 71 for Heath Township, Allegan County, as a result of the 14-Point Review. A follow-up review was completed in 2005 and the Township scored 109. Officials from the Township are present to discuss the problems with their assessing practices.
25. **Scheduled for 2:00 P.M.**  
Memo from Kelli, Sobel, Executive Secretary, regarding the 2003 substantially non-compliant score of 99 for Sherman Charter Township, Newaygo County, as a result of the 14-Point Review. A follow-up review was completed in 2004 and the Township scored 105 – substantially non-compliant. Officials from the Township are present to discuss the problems with their assessing practices.
26. **Scheduled for 2:15 P.M.**  
Memo from Kelli, Sobel, Executive Secretary, regarding the 2003 substantially non-compliant score of 102 for Pine River Township, Gratiot County, as a result of the 14-Point Review. A follow-up review was completed in 2005 and the Township scored 105 – substantially non-compliant. Officials from the Township are present to discuss the problems with their assessing practices.
27. **Scheduled for 2:30 P.M.**  
Memo from Kelli, Sobel, Executive Secretary, regarding the 2003 substantially non-compliant score of 104 for Aurelius Township, Ingham County, as a result of the 14-Point Review. A follow-up review was completed in 2005 and the Township scored 117 – non-compliant. Officials from the Township are present to discuss the problems with their assessing practices.

28. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

#### **ACTIONS BY THE STATE BOARD OF ASSESSORS**

29. Proposed Multiplier Table for Telephone Companies. To the Commission for approval.

#### **ACTIONS BY THE STATE TAX COMMISSION AND THE STATE BOARD OF ASSESSORS**