



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 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: January 27, 2004

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 Roberts, supported by Lupi, and unanimously approved to adopt the minutes of January 6, 2004 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.**

154-03-1496 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1497 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1498 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1499 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1500 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1501 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1502 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1503 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1504 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1505 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1506 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1507 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1508 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1509 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1510 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1511 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1513 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1514 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1515 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1516 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1517 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1518 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1519 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1520 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1521 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1522 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1523 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 10:00 A.M.

154-02-1260 It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss as duplicative of 154-02-1643.

154-03-1524 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1525 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1526 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values. Both the assessed and taxable values were changed as follows:

2001:

Assessed Value: \$39,300 to \$40,750

Taxable Value: \$39,300 to \$40,750

Item 2 (continued):

154-03-1527 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values. Both the assessed and taxable values were changed as follows:

2003:

Assessed Value: \$28,900 to \$32,550

Taxable Value: \$28,900 to \$32,550

154-03-1528 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1529 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1530 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1531 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1532 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1533 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1534 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1535 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1536 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1537 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1538 It was moved by Naftaly, supported by Roberts, and unanimously approved to defer to the February 10, 2004 State Tax Commission Meeting. Both the requested assessed and taxable values were changed as follows:

2001:

Assessed Value: \$2,088,400 to \$3,112,100

Taxable Value: \$2,088,400 to \$3,112,100

Item 2 (continued):

154-03-1539 It was moved by Naftaly, supported by Roberts, and unanimously approved to defer to the February 10, 2004 State Tax Commission Meeting. Both the requested assessed and taxable values were changed as follows:

2002:

Assessed Value: \$1,717,300 to \$2,668,050

Taxable Value: \$1,717,300 to \$2,668,050

2003:

Assessed Value \$1,482,100 to \$2,310,700

Taxable Value \$1,482,100 to \$2,310,700

154-03-1540 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1541 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1542 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1543 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1544 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1545 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1546 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1547 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1548 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1549 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1550 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1551 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1552 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1553 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1554 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1555 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1558 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1559 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1560 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1561 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1562 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1563 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1564 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1565 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1566 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1567 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1568 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1569 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1570 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1571 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1572 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1573 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1574 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1575 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1576 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1577 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1578 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1579 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1580 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1581 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1582 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1583 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1584 It was moved by Roberts, supported by Naftaly, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-1585 It was moved by Roberts, supported by Naftaly, and unanimously approved the concurrence in the requested assessed and taxable values.

154-03-1586 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1587 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1588 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. It was moved by Naftaly, supported by Roberts, and approved to amend the motion to postpone this petition. Mr. Lupi dissents because it is too much work to postpone.

154-03-1589 It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone. Mr. Lupi dissents because it is too much work to postpone.

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

Classification Appeal Nos. 03-028A & B. It was moved by Lupi, supported by Roberts, and approved to deny petitioner's request to change the current classifications to Agricultural Real. Mr. Naftaly dissented. Classifications to remain: Residential Real.

Item 4. 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 5. It was moved by Roberts, supported by Lupi, and unanimously approved the proposed memo to assessors, equalization directors, and electric cooperatives.

Item 6. Bulletin 2 of 2004 – Changes Due to PA 247 of 2003. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the Bulletin as written.

Item 7. Bulletin No. 3 of 2004 – Random Week For Qualified Businesses. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the Bulletin as written.

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- Item 8. Bulletin No. 5 of 2004 – Board of Review. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the Bulletin as written.
- Item 9. Bulletin No. 4 of 2004 – 2004 Appeal Procedures. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the Bulletin as written.
- Item 10. It was moved by Lupi, supported by Naftaly, and unanimously approved the recommendations by staff for the valuation of lands owned by the Department of Natural Resources as required by MCL 324.2153.
- Item 11. It was moved by Lupi, supported by Naftaly, and unanimously approved to receive and file.
- Item 12. It was moved by Naftaly, supported by Roberts, and unanimously approved to send a letter to Thomas P. Martin, Dean & Fulkerson, regarding Regal Packing, Inc.'s Industrial Facilities Exemption Certificate #1996-715 stating that the Commission is of the opinion that no change in the IFT certificate is required.
- Item 13. 154-02-2551 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 14. 154-03-1311 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 15. 154-03-1345 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 16. 154-03-1342 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 17. 154-03-1328 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 18. 154-03-1374 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 19. 154-03-1012 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 20. 154-03-0983 It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 21. It was moved by Naftaly, supported by Lupi, and unanimously approved the 2004 Form 1029, Annual Report for Telephone Companies.

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- Item 22. It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the petition and the assessor is directed to file omitted property appeals for the year 2003.
- Item 23. It was moved by Naftaly, supported by Roberts, and unanimously approved to receive and file.
- Item 24. 154-03-0325 It was moved by Roberts, supported by Naftaly, and unanimously approved that the petition be withdrawn.
- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendations regarding the request by Charter Communications and Cequell III for approval to use alternate 2004 forms. The following alternate forms were approved with staff changes: 2004 Personal Property Statement and 2004 Cable Television and Utility Personal Property Report.
- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendations regarding the request by Nextel West Corp. for approval to use alternate 2004 forms. The following alternate forms were approved with staff changes: 2004 Personal Property Statement and 2004 Property Statement for Communication Towers.
- Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 29. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer/contingent transfer the certificate as recommended by staff.
- Item 30. It was moved by Roberts, supported by Naftaly, and unanimously approved to revoke the certificate per Section 15(3) as recommended by staff, subject to the offer of a hearing.
- Item 31. It was moved by Lupi, supported by Naftaly, and unanimously approved to deny the certificate as recommended by staff.
- Item 32. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificate as recommended by staff.
- Item 33. It was moved by Roberts, supported by Naftaly, and unanimously approved to approve the certificates as recommended by staff.
- Item 34. It was moved by Roberts, supported by Naftaly, and unanimously approved to approve the audits as recommended by staff.

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- Item 35. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed changes to the Memorandum of Understanding between the Department of Environmental Quality and the State Tax Commission regarding the processing of Air and Water Pollution Control Exemptions as recommended by staff.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 12:04 P.M.

DATED TYPED: February 3, 2004

DATE APPROVED: February 10, 2004

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

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

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