



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Holiday Inn Express and Okemos Conference Center,
Okemos A & B Rooms
2187 University Park Drive, Okemos, Michigan***

***Tuesday, August 26, 2014
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Barry S. Simon, Member STC
Wm. Howard Morris, Member STC

Kelli Sobel, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of June 11, 2014. (Item 1 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Peggy Chambers for a formal hearing at the Michigan Administrative Hearings System for suspension of her certification until she successfully completes the Michigan Certified Assessing Office class. (Item 2 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2014 Assessment Rolls for Kimball and Columbus Township, St. Clair County and direct St. Clair County equalization to take the necessary steps to provide the appropriate information on the agricultural class for the State Tax Commission to properly certify the 2014 roll and to require Kimball Township to hire an outside party to review all personal property assessments. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Certification Advisory Committee's recommendation of granting a special waiver for those units whose certification level requirements have increased due to the SEV of wind turbines located in the local unit. A special waiver will be granted to Gratiot County Equalization allowing the MAAO (3) Director to continue his responsibilities in the County due to the effect of the wind turbine

values. A special waiver will be granted to Huron and Tuscola Counties who share their current MAAO (3) Equalization Director until 2016 due to the effect of the wind turbine values. The Commission approved the Certification Level Guidelines for 2015. ([Counties](#)) ([Townships and Cities](#)) (Item 4 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 9 of 2014 Assessor Certification Requirements for the 2015 year. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 10 of 2014 2nd Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the P.A. 161 of 2013 Disabled Veteran's Exemption Frequently Asked Questions. The Commission also approved staff to update the FAQ's as necessary. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to approve special consideration request for two local units to allow the December Board of Review to grant the Disabled Veteran's Exemption for the 2013 year. (Item 8 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendation for all 2014 classification appeals. ([See attached link for file identification.](#)) (Item 9 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to deny the request for Ann Arbor Railroad to amend their State Assessed Report to adjust their 2014 Maintenance and Improvement Right-of-Way Credit. (Item 10 on agenda)

The Commission received a proposed 2015 meeting schedule for their review. (Item 11 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the legislative reports for Commercial Redevelopment Act, Commercial Rehabilitation Act and Obsolete Property Rehabilitation Act. (Item 12 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 13 on agenda)

These certifications will expire on **May 1, 2017**.

New Certifications:

Eaton County
City of Olivet

Montcalm County
Winfield Township

New Certification Denials:

Montcalm County

Belvidere Township
Reynolds Township

Recertifications:

Jackson County

Napoleon Township

Otsego County

Chester Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendations on the MCL 211.154 petitions on the **Special Items Agenda**. (Item 17 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petition. (Item 18 on agenda)

Garfield Township, Mackinac County

154-14-0211 MARQUETTE DIOCESE; 49-004-304-016-00; REAL PROPERTY

2012 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750

2013 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750

2014 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750

City of Southfield, Oakland County

154-14-0275 LOGISTICARE SOLUTIONS LLC; 76-99-55-397-611; Personal Property

2012 AV from \$ 71,090 to \$ 92,780 TV from \$ 71,090 to \$ 92,780

2013 AV from \$ 54,960 to \$ 75,930 TV from \$ 54,960 to \$ 75,930

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petition until **October 13, 2014**. (Item 18 on agenda)

City of Southfield, Oakland County

154-14-0254 AT&T MOBILITY LLC N13-ZX2LSZ-ATTM; 76-99-57-040-013; PERSONAL PROPERTY

2013 AV from \$ 46,600 to \$ 67,070 TV from \$ 46,600 to \$ 67,070

154-14-0257 HOME DEPOT #2711; 76-99-64-420-750; PERSONAL PROPERTY

2014 AV from \$ 661,540 to \$ 893,460 TV from \$ 661,540 to \$ 893,460

It was moved by Simon, supported by Morris, and unanimously approved to **deny** the following MCL 211.154 petition. (Item 18 on agenda)

City of Gibraltar, Wayne County

154-13-1039 STEEL ROLLING HOLDINGS, INC.; 82-36-999-00-0048-500; PERSONAL PROPERTY

2013 AV from \$ 4,693,700 to \$ 2,658,800 TV from \$ 4,693,700 to \$ 2,658,800

It was moved by Simon, supported by Morris, and unanimously approved to **withdraw** the following MCL 211.154 petition. (Item 18 on agenda)

City of Harbor Beach, Huron County

154-13-0749 ROBERT KNOX & LEE SAPERSTEIN; 76-99-67-713-000; REAL PROPERTY

2013 AV from \$ 0 to \$ 1,140,200 TV from \$ 0 to \$ 1,140,200

City of Southfield, Oakland County

154-14-0264 ARAMARK MANAGEMENT SVCS, LP; 76-99-70-530-075; Personal Property

2012 AV from \$ 45,040 to \$ 67,260 TV from \$ 45,040 to \$ 67,260

2013 AV from \$ 40,310 to \$ 67,190 TV from \$ 40,310 to \$ 67,190

2014 AV from \$ 40,310 to \$ 69,220 TV from \$ 40,310 to \$ 69,220

154-14-0268 MICROSOFT INC; 76-99-75-611-810; PERSONAL PROPERTY

2013 AV from \$ 1,230,980 to \$ 1,473,730 TV from \$ 1,230,980 to \$ 1,473,730

City of Southfield, Oakland County

154-14-0277 GENERAL MOTORS LLC/VSSM; 76-99-55-050-320; Personal Property

2012 AV from \$ 54,310 to \$ 322,290 TV from \$ 54,310 to \$ 322,290
2013 AV from \$ 49,400 to \$ 291,160 TV from \$ 49,400 to \$ 291,160

154-14-0362 123 MATTERHORN LLC; 76-24-22-351-099; REAL PROPERTY

2012 AV from \$ 24,920 to \$ 18,920 TV from \$ 24,920 to \$ 18,920
2013 AV from \$ 25,510 to \$ 18,060 TV from \$ 25,510 to \$ 18,060
2014 AV from \$ 29,710 to \$ 18,340 TV from \$ 29,710 to \$ 18,340

City of Flat Rock, Wayne County

154-14-0300 FORD MOTOR COMPANY; 58-998-01-9892-011; PERSONAL-IFT Property

2013 AV from \$ 0 to \$ 3,276,900 TV from \$ 0 to \$ 3,276,900

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 18 on agenda)

Victor Township, Clinton County

154-14-0303 EVERBANK COMMERCIAL FINANCE; 19140-900-009-100-00; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 1,707 TV from \$ 0 to \$ 1,707

Maple Ridge Township, Delta County

154-14-0294 RAYMOND & JENNIFER HAGMAN; 21-011-036-019-10; REAL PROPERTY

2014 AV from \$ 59,247 to \$ 5,529 TV from \$ 59,247 to \$ 5,529

154-14-0295 RAYMOND & JENNIFER HAGMAN; 21-011-036-019-00; REAL PROPERTY

2014 AV from \$ 6,374 to \$ 60,092 TV from \$ 6,374 to \$ 60,092

Mundy Township, Genesee County

154-14-0302 CASCADE DRILLING, LP; 15-81-132-014; PERSONAL PROPERTY

2014 AV from \$ 0 to \$ 462,400 TV from \$ 0 to \$ 462,400

Hamburg Township, Livingston County

154-13-0304 POWELL CONSTRUCTION & EXCAVATING; 4715-99-001-130; Personal Property

2012 AV from \$ 0 to \$ 11,340 TV from \$ 0 to \$ 11,340

City of Southfield, Oakland County

154-14-0263 CHANNEL 7 OF DETROIT INC; 76-99-70-529-000; PERSONAL PROPERTY

2012 AV from \$ 3,514,460 to \$ 3,544,650 TV from \$ 3,514,460 to \$ 3,544,650

2013 AV from \$ 3,600,720 to \$ 3,727,950 TV from \$ 3,600,720 to \$ 3,727,950

Huron Township, Wayne County

154-14-0323 INERGY AUTOMOTIVE SYSTEMS, LLC; 75-998-02-9893-014; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 16,979,100 TV from \$ 0 to \$ 16,979,100

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 18 on agenda)

Public Comment (Item 19 on agenda):

Robert Usakowski from Kimball Township appeared before the Commission regarding Kimball Township. Mr. Usakowski requested a list of the 30 MMAO's that are without jobs. Mr. Usakowski also stated working with the STC was frustrating and had to involve the legislature to get answers because it took so long. Mr. Usakowski also stated that the priority should be to protect taxpayers and not assessors.

Al Franchuck appeared before the Commission to discuss his omitted property petition and the values on his property.

It was moved by Roberts, supported by Simon, to go into closed session to discuss examinations. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Simon, and unanimously approved to adopt a resolution honoring Raymond Pierpont on his retirement and thanking him for his many years of service. Raymond has been part of the field staff for over 38 years of service. (Add on to agenda)

The next Commission meeting will be held October 13, 2014 at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:15 a.m.

DATE TYPED: August 27, 2014

DATE APPROVED: October 13, 2014

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

**Barry N. Simon, Member
State Tax Commission**

**Wm. Howard Morris, Member
State Tax Commission**