



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
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***

***Monday, April 27, 2015
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Barry S. Simon, Member STC
W. 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 Morris, and unanimously approved to adopt the minutes of February 10, 2015. (Item 1 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 3 of 2015 Millage Rollback and the 2015 Millage Rollback Forms 612 – Millage Reduction Fraction Computation, 613 – Complete Millage Reduction Fraction Computation, 614 – Tax Rate Request and 2166 – Millage Reduction Fraction Calculations Worksheet. (Item 2 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Bulletin 4 of 2015 Interest Rates on MTT Judgments. (Item 3 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 5 of 2015 1st Quarter Certified Interest Rates. (Item 4 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the 2015 Values for DNR PILT Properties. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to overturn Gaines Township, Genesee County 2014 Board of Review actions pertaining to parcels 10-09-200-011 and 10-09-200-016 and order the assessor to file a 154 to correct the assessed and taxable values of the parcels. (Item 6 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Executive Director Sobel's recommendation regarding photo processing equipment and what personal property table should be used for reporting that equipment. The State Tax Commission also advises assessors that this information can be used to settle any outstanding cases with Walgreens for all years at issue. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the 2015 State Average Tax Rate. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Charitable Non Profit Housing Organization Exemptions for the following: (Item 9 on agenda)

These exemptions will expire on **December 30, 2020**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

Local Unit	County	Parcel Number
Weldon Township	Benzie	12-501-105-70
Weldon Township	Benzie	12-501-105-80
Bagley Township	Otsego	011-160-000-022-00
Bagley Township	Otsego	69-011-200-000-047-00
City of Coleman	Midland	170-002-000-630-00
City of Midland	Midland	14-15-60-480
Jerome Township	Midland	081-160-013-150-00
City of Midland	Midland	14-16-80-114

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 10 on agenda)

These certifications will expire on **May 1, 2018**.

New Certifications:

Alpena County

City of Alpena

Kent County

Solon Township

Oakland County

City of Oak Park

Recertifications:

Jackson County

Rives Township
Spring Arbor Township

Kent County

Grand Rapids Charter Township

Menominee County

Cedarville Township
Menominee Township

Monroe County

City of Luna Pier
Bedford Township
Dundee Township
Exeter Township
Monroe Charter Township
Summerfield Township
Village of Carleton
Village of South Rockwood

Oakland County

City of Auburn Hills
City of Berkley
City of Birmingham
City of Bloomfield Hills
City of the Village of Clarkston
City of Clawson
City of Farmington
City of Ferndale
City of Hazel Park
City of Huntington Woods
City of Keego Harbor
City of Lake Angelus
City of Lathrup Village
City of Madison Heights
City of Novi
City of Orchard Lake
City of Pleasant Ridge
City of Pontiac
City of Rochester
City of Royal Oak
City of South Lyon
City of Sylvan Lake
City of Walled Lake
City of Wixom
Addison Township

Bloomfield Township
Brandon Township
Commerce Township
Groveland Township
Highland Township
Holly Township
Lyon Township
Milford Township
Novi Township
Oakland Township
Orion Township
Oxford Township
Rose Township
Royal Oak Township
Southfield Township
Waterford Township
White Lake Township
Village of Beverly Hills
Village of Bingham Farms
Village of Franklin
Village of Holly
Village of Leonard
Village of Milford
Village of Ortonville
Village of Oxford
Village of Wolverine Lake

Otsego County

Bagley Township
Hayes Township

Ottawa County

City of Grand Haven

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions Agenda. (Item 11 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 12 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 13 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 14 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 15 on agenda)

Canton Township, Wayne County

154-14-1117 CROWN CASTLE; 71-419-99-0046-000; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 126,320 TV from \$ 0 to \$ 126,320

2013 AV from \$ 0 to \$ 125,060 TV from \$ 0 to \$ 125,060

2014 AV from \$ 0 to \$ 125,060 TV from \$ 0 to \$ 125,060

Plymouth Township, Wayne County

154-14-1032 WESTERN WAYNE COUNTY CONSERVATION; R-78-003-99-0001-000; REAL PROPERTY

2014 AV from \$ 0 to \$ 297,900 TV from \$ 0 to \$ 297,900

154-14-1033 WESTERN WAYNE COUNTY CONSERVATION; R-78-003-99-0002-000; REAL PROPERTY

2014 AV from \$ 0 to \$ 134,600 TV from \$ 0 to \$ 134,600

Boon Township, Wexford County

154-15-0034 CARL AND SELMA REITER; 83-221-24-4110; REAL PROPERTY

2014 AV from \$ 39,500 to \$ 39,500 TV from \$ 3,352 to \$ 32,318

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 11, 2015**. (Item 15 on agenda)

City of St. Clair Shores, Macomb County

154-14-0952 DAVID & RENEE LOVATI; 14-27-226-023; REAL PROPERTY

2012 AV from \$ 61,400 to \$ 74,600 TV from \$ 61,400 to \$ 74,600

2013 AV from \$ 57,600 to \$ 70,000 TV from \$ 57,600 to \$ 70,000

2014 AV from \$ 62,000 to \$ 75,500 TV from \$ 58,500 to \$ 71,100

Albert Township, Montmorency County

154-14-0890 DELTA OIL CO.; 60-001-900-000-405-00; PERSONAL-UTILITY PROPERTY

2014 AV from \$ 1,400 to \$ 102,000 TV from \$ 1,400 to \$ 102,000

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 9, 2015**. (Item 15 on agenda)

City of River Rouge, Wayne County

154-14-1100 PCI ENTERPRISES; 50-998-01-9892-004; PERSONAL PROPERTY

2014 AV from \$ 10,376,700 to \$ 9,651,400 TV from \$ 10,376,700 to \$ 9,651,400

154-14-1101 PCI ENTERPRISES; 50-999-00-0630-000; PERSONAL PROPERTY

2012 AV from \$ 8,506,200 to \$ 9,432,000 TV from \$ 8,506,200 to \$ 9,432,000

2013 AV from \$ 7,780,700 to \$ 8,486,100 TV from \$ 7,780,700 to \$ 8,486,100

2014 AV from \$ 6,941,200 to \$ 8,272,700 TV from \$ 6,941,200 to \$ 8,272,700

It was moved by Simon, supported by Morris, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 15 on agenda)

Heath Township, Allegan County

154-13-0701 WEST MICHIGAN REHABILITATION, PC; 03-09-900-162-00; Personal Property

2011 AV from \$ 27,007 to \$ 8,079 TV from \$ 27,007 to \$ 8,079

2012 AV from \$ 24,427 to \$ 7,515 TV from \$ 24,427 to \$ 7,515

City of Sault Ste. Marie, Chippewa County

154-14-1080 AGGRESSIVE MANUFACTURING INNOVATION; 17-051-991-008-00; PERSONAL-IFT PROPERTY

2012 AV from \$ 0 to \$ 577,500 TV from \$ 0 to \$ 577,500

154-14-1081 SAULT STE MARIE DEVELOPMENT LLC; 17-051-884-017-00; Real Property

2013 AV from \$ 355,900 to \$ 618,300 TV from \$ 355,900 to \$ 618,300

2014 AV from \$ 386,500 to \$ 678,900 TV from \$ 361,594 to \$ 628,192

City of Flint, Genesee County

154-14-1104 AGRICREDIT ACCEPTANCE, LLC; P-00747-1; PERSONAL PROPERTY

2014 AV from \$ 98,800 to \$ 91,274 TV from \$ 98,800 to \$ 91,274

Foster Township, Ogemaw County

154-14-1092 MOODY, TERRY; 65-004-002-003-00; REAL PROPERTY

2013 AV from \$ 0 to \$ 900 TV from \$ 0 to \$ 900

2014 AV from \$ 0 to \$ 900 TV from \$ 0 to \$ 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 15 on agenda)

Saint Joseph Township, Berrien County

154-14-0946 LAURIE J. TOPOLSKI; 11-18-5200-0041-00-4; REAL PROPERTY

2014 AV from \$ 0 to \$ 32,500 TV from \$ 0 to \$ 28,661

Flint Township, Genesee County

154-14-1083 NISSAN MOTORS ACCEPTANCE CORP; 07-84-655-315; Personal Property

2012 AV from \$ 0 to \$ 7,100 TV from \$ 0 to \$ 7,100

2013 AV from \$ 0 to \$ 6,400 TV from \$ 0 to \$ 6,400

2014 AV from \$ 0 to \$ 5,800 TV from \$ 0 to \$ 5,800

Clearwater Township, Kalkaska County

154-14-0485 DAVID AND KAREN FINDLEY; 40-004-022-105-05; REAL PROPERTY

2013 AV from \$ 186,800 to \$ 226,800 TV from \$ 186,800 to \$ 224,813

2014 AV from \$ 226,800 to \$ 226,800 TV from \$ 189,788 to \$ 226,800

Orange Township, Kalkaska County

154-15-0035 MARGARET OLCOTT SPENCER TRUST; 40-010-016-016-10; Real Property

2013 AV from \$ 52,800 to \$ 98,800 TV from \$ 50,770 to \$ 98,800

2014 AV from \$ 80,300 to \$ 116,900 TV from \$ 51,582 to \$ 100,681

West Bloomfield Township, Oakland County

154-15-0024 BAYTREE NATIONAL BANK & TRUST CO; X-99-14-000-040; Personal Property

2013 AV from \$ 0 to \$ 77,070 TV from \$ 0 to \$ 77,070

2014 AV from \$ 49,650 to \$ 65,920 TV from \$ 49,650 to \$ 65,920

City of Hudsonville, Ottawa County

154-15-0038 LILLIAN B. OUDMAN; 70-14-33-175-052; REAL PROPERTY

2014 AV from \$ 0 to \$ 18,800 TV from \$ 0 to \$ 18,800

City of Ann Arbor, Washtenaw County

154-14-1095 ARBOR NETWORKS; 09-92-00-310-100; PERSONAL-IFT PROPERTY

2012 AV from \$ 97,300 to \$ 174,500 TV from \$ 97,300 to \$ 174,500

2013 AV from \$ 150,000 to \$ 128,100 TV from \$ 150,000 to \$ 128,100

City of Ann Arbor, Washtenaw County

154-14-1096 ARBOR NETWORKS; 09-90-00-078-857; PERSONAL PROPERTY

2012 AV from \$ 1,077,500 to \$ 702,200 TV from \$ 1,077,500 to \$ 702,200

2013 AV from \$ 1,185,300 to \$ 433,300 TV from \$ 1,185,300 to \$ 433,300

154-14-1097 ARBOR NETWORKS; 09-92-00-320-400; PERSONAL-IFT PROPERTY

2012 AV from \$ 0 to \$ 921,900 TV from \$ 0 to \$ 921,900

2013 AV from \$ 800,000 to \$ 1,083,600 TV from \$ 800,000 to \$ 1,083,600

154-14-1098 LAWRENCE DESJARLAIS MD PC; 09-90-00-079-336; PERSONAL PROPERTY

2012 AV from \$ 58,600 to \$ 72,600 TV from \$ 58,600 to \$ 72,600

2013 AV from \$ 64,500 to \$ 66,700 TV from \$ 64,500 to \$ 66,700

154-14-1119 PICOMETRIX LLC; 09-90-00-074-433; PERSONAL PROPERTY

2012 AV from \$ 1,227,700 to \$ 1,798,900 TV from \$ 1,227,700 to \$ 1,798,900

2013 AV from \$ 1,201,500 to \$ 1,717,000 TV from \$ 1,201,500 to \$ 1,717,000

2014 AV from \$ 1,321,700 to \$ 1,773,500 TV from \$ 1,321,700 to \$ 1,773,500

154-14-1120 PICOMETRIX LLC; 09-92-00-100-100; PERSONAL-IFT PROPERTY

2012 AV from \$ 571,200 to \$ 0 TV from \$ 571,200 to \$ 0

2013 AV from \$ 515,500 to \$ 0 TV from \$ 515,500 to \$ 0

2014 AV from \$ 472,400 to \$ 0 TV from \$ 472,400 to \$ 0

City of Detroit, Wayne County

154-14-1099 MYLOCKER.COM LLC; 08990397.01; PERSONAL PROPERTY

2014 AV from \$ 0 to \$ 986,490 TV from \$ 0 to \$ 986,490

154-15-0028 NOBLE VOICE, LLC; 08990513.01; PERSONAL PROPERTY

2014 AV from \$ 0 to \$ 12,870 TV from \$ 0 to \$ 12,870

154-15-0029 MULTIMEDIA GAMES INC. - S00793; 06990097.16; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 55,400 TV from \$ 0 to \$ 55,400

2014 AV from \$ 0 to \$ 394,020 TV from \$ 0 to \$ 394,020

154-15-0030 MULTIMEDIA GAMES INC.; 03990147.22; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 6,170 TV from \$ 0 to \$ 6,170

154-15-0031 MULTIMEDIA GAMES INC.; 04990577.26; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 37,800 TV from \$ 0 to \$ 37,800

City of Detroit, Wayne County

154-15-0039 BLUE CROSS BLUE SHIELD OF MI; 03990146.00; PERSONAL PROPERTY

2014 AV from \$ 693,360 to \$ 19,622,830 TV from \$ 693,360 to \$ 19,622,830

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 15 on agenda)

Public Comment (Item 16 on agenda): No member of the public wished to comment.

It was moved by Roberts, supported by Simon, to go into closed session to discuss an item of pending litigation. 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.

The Commission clarified that petition 154-14-0952 was approved to be postponed.

It was moved by Roberts, supported by Simon, and unanimously approved to not appeal the City of Sterling Heights Chrysler Case to the Supreme Court.

The next Commission meeting will be held May 11, 2015 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 10:50 a.m.

DATE TYPED: April 28, 2015

DATE APPROVED: May 11, 2015

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission