



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***

***Tuesday, May 26, 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 May 11, 2015. (Item 1 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved that the valuations enumerated by Ms. Parr and recommended by the Assessment and Certification Division be received and approved as the 2015 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The Final 2015 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 21,623,537,941
Commercial	\$ 51,697,675,218
Industrial	\$ 16,369,452,454
Residential	\$ 259,196,283,521
Timber-Cutover	\$ 248,587,449
Developmental	\$ 161,875,398
Total Real Property	\$ 349,297,411,981
Total Personal Property	\$ 33,117,887,535
Total Real and Personal	\$ 382,415,289,516

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official orders to assume jurisdiction of the 2015 Assessment Rolls for Baraga and L'Anse Township, Baraga County and the City of Houghton and Laird Township, Houghton County as uncertified units. (Items 3, 4, 5 & 6 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official orders to assume jurisdiction of the 2015 Assessment Rolls for Scio Township, Webster Township and the City of Dexter, Washtenaw County because of the failure of the City of Dexter to properly prepare an assessment roll. (Items 7, 8 and 9 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2015 Assessment Roll for City of Menominee, Menominee County as an uncertified unit. (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2015 Assessment Rolls for Billings and Bourret Township, Gladwin County as uncertified units. (Items 11 and 12 on agenda)

It was moved by Morris, supported by Simon, 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, 2018**.

Recertifications:

Allegan County

City of Holland

Berrien County

- Bainbridge Township
- Baroda Township
- Benton Charter Township
- Berrien Township
- Bertrand Township
- Buchanan Township
- Coloma Charter Township
- Galien Township
- Hagar Township
- Lake Charter Township
- New Buffalo Township
- Niles Charter Township
- Oronoko Charter Township
- Pipestone Township
- Royalton Township
- St. Joseph Charter Township
- Sodus Township

Three Oaks Township
Watervliet Charter Township
Weesaw Township
City of Benton Harbor
City of Buchanan
City of Coloma
City of New Buffalo
City of Niles
City of St. Joseph
City of Watervliet

Jackson County

Springport Township
Village of Parma

Ottawa County

City of Holland

Sanilac County

Custer Township
Delaware Township
Flynn Township
Fremont Township
Lamotte Township
Marion Township
Marlette Township
Minden Township
Village of Deckerville
Village of Lexington

Van Buren County

Antwerp Township

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

It was moved by Morris, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 15 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 16 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 petitions. (Item 17 on agenda)

City of Flint, Genesee County

154-13-0843 SIEMENS FINANCIAL SERVICES, INC.; P-72812-8; PERSONAL PROPERTY

2012 AV from \$ 581,900 to \$ 177,200 TV from \$ 581,900 to \$ 177,200

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 25, 2015**. (Item 17 on agenda)

City of Fraser, Macomb County

154-14-1105 HHI FORMTECH, LLC; 275-18450-50; PERSONAL PROPERTY

2013 AV from \$ 4,444,690 to \$ 4,444,690 TV from \$ 4,444,690 to \$ 4,038,492

City of Muskegon, Muskegon County

154-14-1088 BLUEBURY LLC; 61-24-131-100-0019-00; REAL PROPERTY

2012 AV from \$ 270,300 to \$ 330,300 TV from \$ 270,300 to \$ 330,300

2013 AV from \$ 274,500 to \$ 334,600 TV from \$ 274,500 to \$ 334,600

2014 AV from \$ 273,600 to \$ 332,800 TV from \$ 273,600 to \$ 332,800

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 17 on agenda)

Delta Township, Eaton County

154-15-0080 DISC REPLAY MUSIC MOVIES GAMES METRO; 040-090-014-532-00; PERSONAL PROPERTY

2015 AV from \$ 28,000 to \$ 34,400 TV from \$ 28,000 to \$ 34,400

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 17 on agenda)

Public Comment (Item 18 on agenda):

Marie Sherry, Treasurer for the City of Dexter, appeared before the Commission detailing the steps of getting to this point. She also stated the City had met with the Washtenaw County Equalization Department and the two Townships prior to their election. The County recommended the two townships maintain their rolls and hold a Board of Review. She also stated the roll would go to the county and they would separate the City out of the two townships and give them a new roll. The City Council did appoint a Board of Review and hold an organizational meeting. The Board of Review only took action on setting rules. Ms. Sherry also stated the City notified their residents.

Michigan Certified Assessing Officer Graduation: (Item 19 on agenda)

Ms. Sobel spoke regarding the MCAO program discussing the background of the program and the importance of the MCAO Program. Ms. Sobel thanked the instructors: Dick Steffens, Lynne Houston, Bob Brandmier and Pete Arbour stating they do a fantastic job and are very dedicated to the students and the programs. Ms. Sobel also recognized, Nancy Armstrong who does a fantastic job taking care of all the students and all the instructors, which is a huge job for a single individual to take on. In addition, Ms. Sobel thanked Barb Duncanson for all she does for the students, instructors and staff.

Chairman Roberts stated the following: As Chair, it gives me the great opportunity to also acknowledge and give a special thank you to the instructors and the staff. If I had to define one important mission of the State Tax Commission and that mission is to improve the overall assessing practices within the State of Michigan. Very frankly, the three of us can't do a very good job at that. It has to be done at the local level and it has to be done at the assessing level by the assessors. I think the number is that we have 41 graduates today in the Michigan Certified Assessing Officer and later we will have 18 in the Advanced Level Certificates. I couldn't be more pleased that we are adding such a degree of professionalism to the assessing function and the end product will clearly be better assessing for the people in Michigan. I thank you all.

Commissioner Simon stated the following: I would also like to thank the staff for their dedication and the instructors for their dedication. I would like to congratulate all the graduates, as a former assessor, I know what you went through to get this certification. Good luck, where ever you may be appointed in your jurisdiction.

Commissioner Morris stated the following: I will just add that I would like to congratulate all the graduates the certified assessors and the advanced assessors. Professional development is critical and an important message in professions. I would just like to commend you all in investing in your professional development.

It was moved by Roberts, supported by Simon, and unanimously approved the following January 2014 Lansing Program individuals to receive their Michigan Certified Assessing Officer Certification.

Lansing Program

Joseph M. Arevalo	Shawn M. Biernat	Heather L. Bouck
John J. Brassard	Christopher D. Cantrell	Treena M. Chick
Douglas R. Damato	Carrie A. Gilley	Matthew B. Hodges
Mark W. Holley	Sarah J. Kady	Brent J. Kilpela
Chari L. Lawton	Timothy P. Maday	Chido Nedziwe
Robin L. Palazzolo	Jeffrey R. Pizzuto	Tina M. Ritchey
Jean-Phillippe T. Saulnier	Jillian E. Schliep	Lewis J. Smith
Rebecca L. Taylor	Dana Cunningham	

Students were issued their diplomas and certificates.

It was moved by Roberts, supported by Simon, and unanimously approved the following January 2014 St. Ignace Program individuals to receive their Michigan Certified Assessing Officer Certification.

St. Ignace Program

Bobbi J. Balazovic	Justin F. Bigbee	Elizabeth J. Clemens
Laura VB Erhart	Susan L. Fisher	Nicole I. Fleet
Cameron R. Fuess	Lori J. Gregory	Amber A. Jones
Anne M. Kentola	Annette M. Kindt	Cheryl L. Klein
Robert A. Morrison	Derek A. Morrison	Warren F. Parrish
Michael J. Richmond	Rebecca S. Stachewicz	Daniel D. Tollefson

Students were issued their diplomas and certificates.

Michigan Advanced Assessing Officer Graduation: (Item 19 on agenda)

Ms. Sobel spoke regarding the MAAO program indicating that all 18 students started the program and all 18 students are graduating. We are very proud of all the students that have gone through the program. Ms. Sobel thanked the instructors, John Awrey, Laurie Spencer, Ed VanderDries, Pete Arbour and Aaron Powers.

Commissioner Simon stated the following: Again, congratulations to all the advanced level graduates. Thanks to all the instructors for their hard work and the staff. Good luck to all the graduates.

Commissioner Morris stated the following: Congratulations and hope you continue on to the Master Level program.

Chairman Roberts stated the following: I have said what I was going to say, but it all depends on professionalism and I applaud everyone. Thank you.

It was moved by Roberts, supported by Simon, and unanimously approved the following individuals to receive their Michigan Advanced Assessing Officer Certification.

Arlene R. Badgley	Pamela M. Bernabei-Taras	Lori Brassard
Heather S. Frick	Michael J. Gonzales	Yvonne M. Green
Joel C. Hoevenaar	Jill C. Huff	Bryan D. Jager
Ellen M. Kasper	Jane E. Kolbe	Lydia B. Paille
Lindsey A. Post	Diane F. Randall	Katherine J. Roslund
Jill K. Skelley	Daniel D. Slone	Kyle W. Ten Broeke

Students were issued their diplomas and certificates.

The next Commission meeting will be held June 9, 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 10:00 a.m.

DATE TYPED: **May 27, 2015**

DATE APPROVED: **June 9, 2015**

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission