



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Rooms 101 & 102  
333 East Michigan Avenue, Lansing, Michigan***

***May 27, 2008  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC***

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

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

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of May 12, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved that the valuations enumerated by Mr. Anderson and recommended by the Assessment and Certification Division be received and approved as the 2008 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of final equalized values be reproduced and transmitted to each county as required by law. The recommended final 2008 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 18,369,467,555
Commercial	\$ 63,509,675,879
Industrial	\$ 25,230,786,539
Residential	\$ 311,300,442,322
Timber-Cutover	\$ 335,783,722
Developmental	\$ 659,737,288
<b>Total Real Property</b>	<b>\$ 419,425,893,305</b>
<b>Total Personal Property</b>	<b>\$ 28,713,647,396</b>
<b>Total Real and Personal</b>	<b>\$ 448,139,540,701</b>

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Pine Grove Township, Van Buren County, order the Township to hire an outside party to help the problems noted in the reappraisal, and complete the work by September 1, 2008. (Item 3 on agenda)

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. Morgan recused himself on those for the year 2005 in the City of Detroit. (Item 4 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 5 on agenda)

These certifications will expire on **May 1, 2011**.

**Alcona County**

Alcona Township

Caledonia Township

Millen Township

**Genesee County**

City of Mt Morris

**Berrien County**

Bainbridge Township

Oronoko Charter Township

City of Buchanan

**Calhoun County**

Tekonsha Township

**Cheboygan County**

City of Cheboygan

**Jackson County**

Rives Township

Waterloo Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 6 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2008**. (Item 7 on agenda)

**Kent County, City of Kentwood**

**154-07-2743; AMERICAN LITHO INC.; 41-50-65-009-347; PERSONAL PROPERTY**

2005 AV from \$ 82,300 to \$ 418,500 TV from \$ 82,300 to \$ 418,500

2006 AV from \$ 79,100 to \$ 415,300 TV from \$ 79,100 to \$ 415,300

2007 AV from \$ 74,000 to \$ 410,300 TV from \$ 74,000 to \$ 410,300

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 19, 2008**. (Item 7 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 16, 2008**. (Item 7 on agenda)

**Kalamazoo County, City of Kalamazoo**

**154-07-2615; RIDDERMAN & SONS OIL CO. INC.; 9001102; PERSONAL PROPERTY**

2005 AV from \$ 45,400 to \$ 70,950 TV from \$ 45,400 to \$ 70,950

2006 AV from \$ 61,700 to \$ 70,050 TV from \$ 61,700 to \$ 70,050

2007 AV from \$ 40,200 to \$ 69,250 TV from \$ 40,200 to \$ 69,250

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 7 on agenda)

**Kent County, City of Grand Rapids**

**154-07-2735; PROTO CAM INC.; 41-01-51-101-622; PERSONAL PROPERTY**

2005 AV from \$ 155,100 to \$ 232,800 TV from \$ 155,100 to \$ 232,800

2006 AV from \$ 349,800 to \$ 506,000 TV from \$ 349,800 to \$ 506,000

2007 AV from \$ 394,000 to \$ 539,900 TV from \$ 394,000 to \$ 539,900

**Kent County, City of Kentwood**

**154-07-2765; JC PENNEY CORP. INC. #1580-0; 41-50-65-016-260; PERSONAL PROPERTY**

2005 AV from \$ 1,207,600 to \$ 1,322,100 TV from \$ 1,207,600 to \$ 1,322,100

2006 AV from \$ 1,001,000 to \$ 1,121,550 TV from \$ 1,001,000 to \$ 1,121,550

2007 AV from \$ 1,006,200 to \$ 1,110,750 TV from \$ 1,006,200 to \$ 1,110,750

**Kent County, City of Wyoming**

**154-07-2786; LIEBOVICH BROTHERS INC.; 41-50-93-542-000; PERSONAL PROPERTY**

2005 AV from \$ 358,800 to \$ 362,250 TV from \$ 358,800 to \$ 362,550

2006 AV from \$ 403,600 to \$ 406,250 TV from \$ 403,600 to \$ 406,250

2007 AV from \$ 361,400 to \$ 336,900 TV from \$ 361,400 to \$ 336,900

**Macomb County, City of Warren**

**154-07-2694; ACUMENT GLOBAL TECHNOLOGIES; 99-02-242-700; Personal Property**

2007 AV from \$ 623,962 to \$ 775,700 TV from \$ 623,962 to \$ 775,700

**Macomb County, City of Warren**

**154-07-2696; OFFICEMAX CONTRACT INC.; 99-02-276-900; PERSONAL PROPERTY**

2005 AV from \$ 692,441 to \$ 669,950 TV from \$ 692,441 to \$ 669,950

2006 AV from \$ 650,379 to \$ 625,200 TV from \$ 650,379 to \$ 625,200

2007 AV from \$ 743,083 to \$ 717,650 TV from \$ 743,083 to \$ 717,650

**Oakland County, City of Auburn Hills**

**154-07-2237; VALEO ENGINE COOLING; 02-99-00-089-062; PERSONAL PROPERTY**

2005 AV from \$ 3,281,380 to \$ 3,509,050 TV from \$ 3,281,380 to \$ 3,509,050

2006 AV from \$ 2,667,020 to \$ 3,278,400 TV from \$ 2,667,020 to \$ 3,278,400

2007 AV from \$ 2,198,030 to \$ 2,361,750 TV from \$ 2,198,030 to \$ 2,361,750

**Oakland County, City of Troy**

**154-07-2296; ARVIN MERITOR INC.; 88-99-00-311-840; PERSONAL PROPERTY**

**\*\*This was also a concurrence.**

2005 AV from \$ 3,447,560 to \$ 3,524,700 TV from \$ 3,447,560 to \$ 3,524,700

2006 AV from \$ 3,301,700 to \$ 3,374,000 TV from \$ 3,301,700 to \$ 3,374,000

2007 AV from \$ 2,553,930 to \$ 2,619,500 TV from \$ 2,553,930 to \$ 2,619,500

**154-07-2314; MERITOR HEAVY VEHICLE SYS.; 88-99-00-056-046; PERSONAL PROPERTY**

**\*\*This was also a concurrence.**

2005 AV from \$ 4,058,590 to \$ 4,248,400 TV from \$ 4,058,590 to \$ 4,248,400

2006 AV from \$ 4,044,250 to \$ 4,227,450 TV from \$ 4,044,250 to \$ 4,227,450

2007 AV from \$ 3,696,970 to \$ 3,858,400 TV from \$ 3,696,970 to \$ 3,858,400

It was moved by Morgan, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 7 on agenda)

**Kent County, Cascade Township**

**154-07-2713; LACKS ENTITIES; 41-50-18-022-861; PERSONAL PROPERTY**

2006 AV from \$ 163,900 to \$ 309,400 TV from \$ 163,900 to \$ 309,400

**154-07-2714; LACKS ENTITIES; 41-50-18-006-675; PERSONAL PROPERTY**

2005 AV from \$ 481,700 to \$ 176,800 TV from \$ 481,700 to \$ 176,800

2006 AV from \$ 435,950 to \$ 162,400 TV from \$ 435,950 to \$ 162,400

**154-07-2715; LACKS ENTITIES; 41-50-18-005-852; PERSONAL PROPERTY**

2005 AV from \$ 2,878,950 to \$ 1,103,800 TV from \$ 2,878,950 to \$ 1,103,800

2006 AV from \$ 1,706,000 to \$ 1,314,200 TV from \$ 1,706,000 to \$ 1,314,200

**Macomb County, City of Warren**

**154-07-2694;** ACUMENT GLOBAL TECHNOLOGIES; 99-02-242-700; Personal Property

2005 AV from \$ 750,855 to \$ 959,850 TV from \$ 750,855 to \$ 959,850

2006 AV from \$ 673,132 to \$ 847,250 TV from \$ 673,132 to \$ 847,250

**Washtenaw County, City of Ann Arbor**

**154-07-2480;** MARCO ACQUISITION CORP.; 8109-90-00-075-300; PERSONAL PROPERTY

2005 AV from \$ 560,000 to \$ 659,650 TV from \$ 560,000 to \$ 659,650

2006 AV from \$ 509,200 to \$ 588,350 TV from \$ 509,200 to \$ 588,350

2007 AV from \$ 474,900 to \$ 554,050 TV from \$ 474,900 to \$ 554,050

**Wayne County, City of Dearborn**

**154-07-1790;** AMERICAN MULTI CINEMA INC.; 84-0000-937000; PERSONAL PROPERTY

2007 AV from \$ 689,350 to \$ 1,504,250 TV from \$ 689,350 to \$ 1,504,250

It was moved by Morgan, supported by Naftaly, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 7 on agenda)

**Kalamazoo County, City of Kalamazoo**

**154-07-2635;** HUNGRY HOWIE'S CORP.; 9052918; PERSONAL PROPERTY

2005 AV from \$ 7,000 to \$ 14,900 TV from \$ 7,000 to \$ 14,900

2006 AV from \$ 6,800 to \$ 13,600 TV from \$ 6,800 to \$ 13,600

2007 AV from \$ 6,800 to \$ 12,500 TV from \$ 6,800 to \$ 12,500

**Kent County, City of Grand Rapids**

**154-07-2725;** EVOLVE MIX MEDIA STUDIO; 41-01-51-110-636; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000

**Kent County, City of Wyoming**

**154-07-2783;** PUMMILL BUSINESS FORMS; 41-50-93-995-000; PERSONAL PROPERTY

2005 AV from \$ 69,700 to \$ 124,050 TV from \$ 69,700 to \$ 124,050

2006 AV from \$ 301,200 to \$ 324,500 TV from \$ 301,200 to \$ 324,500

2007 AV from \$ 258,300 to \$ 306,950 TV from \$ 258,300 to \$ 306,950

**154-07-2787;** LUMBERMAN'S INC.; 41-50-93-847-010; PERSONAL PROPERTY

2005 AV from \$ 328,700 to \$ 387,300 TV from \$ 328,700 to \$ 387,300

2006 AV from \$ 267,800 to \$ 264,000 TV from \$ 267,800 to \$ 264,000

2007 AV from \$ 248,600 to \$ 245,000 TV from \$ 248,600 to \$ 245,000

**Oakland County, City of Auburn Hills**

**154-07-2238; VALEO ENGINE COOLING; 02-IP-96-100-628; PERSONAL-IFT PROPERTY**

2005 AV from \$ 111,750 to \$ 116,200 TV from \$ 111,750 to \$ 116,200

2006 AV from \$ 105,360 to \$ 108,550 TV from \$ 105,360 to \$ 108,550

2007 AV from \$ 98,970 to \$ 102,150 TV from \$ 98,970 to \$ 102,150

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted:** (Item 7 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences.** These petitions were initially noticed as non concurrences. (Item 7 on agenda)

**Kalamazoo County, City of Kalamazoo**

**154-07-2619; ANDIS SVIKIS; 9050979; PERSONAL PROPERTY**

2005 AV from \$ 2,500 to \$ 5,350 TV from \$ 2,500 to \$ 5,350

2006 AV from \$ 3,100 to \$ 5,350 TV from \$ 3,100 to \$ 5,350

2007 AV from \$ 2,500 to \$ 5,600 TV from \$ 2,500 to \$ 5,600

**154-07-2629; GORDON WATER SYSTEMS INC.; 9015738; PERSONAL PROPERTY**

2005 AV from \$ 27,100 to \$ 108,050 TV from \$ 27,100 to \$ 108,050

2006 AV from \$ 24,500 to \$ 113,600 TV from \$ 24,500 to \$ 113,600

2007 AV from \$ 24,500 to \$ 80,250 TV from \$ 24,500 to \$ 80,250

**Kent County, City of Grand Rapids**

**154-07-2723; BUTTERBALL FARMS INC.; 41-03-71-524-390; PERSONAL PROPERTY**

2005 AV from \$ 471,400 to \$ 493,800 TV from \$ 471,400 to \$ 493,800

2006 AV from \$ 557,100 to \$ 612,300 TV from \$ 557,100 to \$ 612,300

2007 AV from \$ 607,200 to \$ 682,800 TV from \$ 607,200 to \$ 682,800

**154-07-2726; GRAND RAPIDS LABEL CO.; 41-02-63-230-200; PERSONAL PROPERTY**

2005 AV from \$ 1,189,600 to \$ 1,383,600 TV from \$ 1,189,600 to \$ 1,383,600

2006 AV from \$ 1,119,900 to \$ 1,310,700 TV from \$ 1,119,900 to \$ 1,310,700

2007 AV from \$ 994,800 to \$ 1,190,500 TV from \$ 994,800 to \$ 1,190,500

**154-07-2727; HEEREN BROTHERS INC.; 41-03-72-627-500; PERSONAL PROPERTY**

2005 AV from \$ 84,000 to \$ 85,900 TV from \$ 84,000 to \$ 85,900

2006 AV from \$ 80,300 to \$ 82,000 TV from \$ 80,300 to \$ 82,000

2007 AV from \$ 334,800 to \$ 353,100 TV from \$ 334,800 to \$ 353,100

**Kent County, City of Kentwood**

**154-07-2770**; LACH DIAMOND INC.; 41-50-65-014-144; PERSONAL PROPERTY

2005 AV from \$ 277,600 to \$ 486,000 TV from \$ 277,600 to \$ 486,000

2006 AV from \$ 263,000 to \$ 464,300 TV from \$ 263,000 to \$ 464,300

2007 AV from \$ 426,800 to \$ 448,300 TV from \$ 426,800 to \$ 448,300

**Macomb County, City of Fraser**

**154-07-2667**; US BANCORP EQUIPMENT FIN.; 993-08600-00; PERSONAL PROPERTY

2006 AV from \$ 570,012 to \$ 613,177 TV from \$ 570,012 to \$ 613,177

Richard Sharland appeared before the Commission to bring in petitions regarding Omitted Property.

David Tijerina appeared before the Commission to bring forth information regarding de minimus tax bills. The Commission will forward to the Legislature.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:50 A.M.

**DATED TYPED:                    May 28, 2008**

**DATE APPROVED:                June 3, 2008**

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

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

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**Frederick W. Morgan, Member  
State Tax Commission**