



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 Room 201
333 East Michigan Avenue, Lansing, Michigan***

***Thursday, June 11, 2009
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 June 2, 2009. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order a full 14-point review for Buena Vista Township, Saginaw County. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to approve the Final 2009 State-Assessed Roll with the following values: (Item 3 on agenda)

Railroad Companies

Final True Cash Value	\$ 1,330,743,516
Final Assessed Cash Value	\$ 665,371,758
Final Capped Value	\$ 504,893,368
Final Taxable Value	\$ 494,142,714

Telephone and Telegraph Companies

Final True Cash Value	\$ 3,859,001,596
Final Assessed Cash Value	\$ 1,929,500,798
Final Capped Value	\$ 2,317,225,470
Final Taxable Value	\$ 1,884,288,882

Car Loaning Companies

Final True Cash Value	\$ 166,787,796
Final Assessed Cash Value	\$ 83,393,898
Final Capped Value	\$ 86,245,089
Final Taxable Value	\$ 83,289,479

Total Utility Roll

Final True Cash Value	\$ 5,356,532,908
Final Assessed Cash Value	\$ 2,678,266,454
Final Capped Value	\$ 2,908,363,927
Final Taxable Value	\$ 2,461,721,075

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2007 roll for Springville Township, Wexford County and have staff complete a follow up 11b in December. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Neighborhood Enterprise Zone Homestead Assessing Officers Report - Form 4747 submitted by staff. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2007 assessment roll to Salem Township, Allegan County. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2007 assessment roll to Edwards Township, Ogemaw County.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the application for Commercial Rehabilitation Exemption Certificate – Form 4507. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions ([See attached link for file identification](#)) and Special Items Exemptions ([See attached link for file identification](#)). (Item 8 on agenda)

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 9 on agenda)

These certifications will expire on **May 1, 2012**.

New Certifications:

Manistee County

Manistee Township

Oakland County

Village of Milford

New Certification Denials:

Oakland County

Village of Holly

Township of Holly

Recertifications:

Berrien County

St. Joseph Township

Leelanau County

Leelanau Township

Oakland County

City of Bloomfield Hills

City of Ferndale

City of Lathrup Village

Village of Oxford

Addison Township

Milford Township

Waterford Township

City of Clarkston

City of Hazel Park

Village of Leonard

Village of Wolverine

Groveland Township

Oxford Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 10 on agenda) ([See attached link for file identification.](#)) A concurrence was added for Lucre Inc.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** with the exception of 154-08-1664, 154-08-1666, 154-08-1667 and 154-08-1668 they approved to schedule for the August 25, 2009 meeting due to recent information received. (Item 11 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 25, 2009**. Morgan recused himself from the City of Detroit petitions. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**. Morgan recused himself from the City of Detroit petitions. (Item 12 on agenda)

City of Dearborn, Wayne County

154-08-1629 ZAKRON USA INC.; 84-0001-516000; PERSONAL PROPERTY

**This was also a concurrence.

2006 AV from \$ 0	to \$ 11,300	TV from \$ 0	to \$ 11,300
2007 AV from \$ 0	to \$ 9,800	TV from \$ 0	to \$ 9,800
2008 AV from \$ 15,750	to \$ 9,200	TV from \$ 15,750	to \$ 9,200

City of Detroit, Wayne County

154-08-1690-DIS MID TOWN CORNER CAFE; 01990947.25; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 18,720 TV from \$ 0 to \$ 18,720
2006 AV from \$ 0 to \$ 18,720 TV from \$ 0 to \$ 18,720
2007 AV from \$ 0 to \$ 18,720 TV from \$ 0 to \$ 18,720
2008 AV from \$ 0 to \$ 18,720 TV from \$ 0 to \$ 18,720

154-08-1697-DIS MOTOR CITY DANCE FACTORY; 02990458.12; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750
2006 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750
2007 AV from \$ 0 to \$ 750 TV from \$ 0 to \$ 750

154-08-1723-DIS PAUL MAKELA MD; 04993336.25; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 14,660 TV from \$ 0 to \$ 14,660
2006 AV from \$ 0 to \$ 15,470 TV from \$ 0 to \$ 15,470
2007 AV from \$ 0 to \$ 18,100 TV from \$ 0 to \$ 18,100
2008 AV from \$ 24,950 to \$ 13,000 TV from \$ 24,950 to \$ 13,000

154-08-1743-DIS QUEENS SECURITY AGENCY INC; 11990233.16; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 390 TV from \$ 0 to \$ 390
2006 AV from \$ 0 to \$ 360 TV from \$ 0 to \$ 360
2007 AV from \$ 0 to \$ 330 TV from \$ 0 to \$ 330
2008 AV from \$ 28,550 to \$ 300 TV from \$ 28,550 to \$ 300

154-08-1777-DIS SHERWOOD FOREST ART; 02991364.10; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 12,880 TV from \$ 0 to \$ 12,880
2006 AV from \$ 0 to \$ 12,880 TV from \$ 0 to \$ 12,880
2007 AV from \$ 0 to \$ 12,880 TV from \$ 0 to \$ 12,880
2008 AV from \$ 12,880 to \$ 8,440 TV from \$ 12,880 to \$ 8,440

154-08-1845-DIS UP ALNIGHT GRAPHFX; 22994985.02; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 190 TV from \$ 0 to \$ 190
2006 AV from \$ 0 to \$ 190 TV from \$ 0 to \$ 190
2007 AV from \$ 0 to \$ 190 TV from \$ 0 to \$ 190
2008 AV from \$ 4,330 to \$ 190 TV from \$ 4,330 to \$ 190

154-08-1864-DIS WINGATE MANAGEMENT COMPANY; 02993215.04; PERSONAL PROPERTY

2005 AV from \$ 0 to \$ 4,060 TV from \$ 0 to \$ 4,060
2006 AV from \$ 0 to \$ 4,060 TV from \$ 0 to \$ 4,060
2007 AV from \$ 0 to \$ 4,060 TV from \$ 0 to \$ 4,060
2008 AV from \$ 44,320 to \$ 4,060 TV from \$ 44,320 to \$ 4,060

154-08-1889-DIS DIVA DOLLS SALON; 21992162.01; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 7,960 TV from \$ 0 to \$ 7,960

2007 AV from \$ 0 to \$ 7,960 TV from \$ 0 to \$ 7,960

2008 AV from \$ 0 to \$ 7,960 TV from \$ 0 to \$ 7,960

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. Morgan recused himself from the City of Detroit petitions. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. Morgan recused himself from the City of Detroit Petitions. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. Morgan recused himself from the Detroit Petitions. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, to go into closed session to discuss pending litigation. Roll Call Vote: Chairperson Naftaly – Yes, Commissioner Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

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

It was moved by Roberts, supported by Morgan, and unanimously approved to issue an order issued on April 3, 2009 by, Judge Swartz, Washtenaw Circuit Court, in case 08-1208-AS, classifying the personal property for parcel 99-30-090-690 for Iron Mountain Information Management, Pittsfield Township, Washtenaw County as Industrial Personal Property for the 2008 year.

The Commission requested Executive Secretary Sobel to form a committee on Oil and Gas to make a recommendation on installation costs to be included when reporting personal property.

Effective immediately, the Commission is no longer requiring Form 4031, the July/December Board of Review Affidavit to be submitted to the Commission. The Commission asked that the local units keep the form on file for future reference if needed.

The Commission requested Executive Secretary Sobel to issue guidance to the assessor's indicating that DNR/PILT property is not part of the equalization process and should not be included in their certification when certifying their assessment rolls.

The Commission requested Executive Secretary Sobel to issue guidance to the assessors that effective with the August 25, 2009 meeting MCL 211.154 orders will be mailed to taxpayers and treasurers only. The orders will be available on our website within 7 days of the Commission meeting to all others.

The next Commission meeting will be held August 25, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:15 a.m.

DATED TYPED: June 12, 2009

DATE APPROVED: August 25, 2009

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

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

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