



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Conference Room, 1921 Department of Conservation
7th Floor, Mason Building, Lansing, Michigan***

***November 6, 2007
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 October 22, 2007, as presented. (Item 1 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to issue Bulletin 9 of 2007, regarding the Tax Calendar for 2008 with the addition of information regarding issuance of assessment change notices. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 10 of 2007, regarding the Equalization Calendar for 2008. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 11 of 2007, regarding Procedural Changes for the 2008 Year with the addition of information regarding poverty guidelines. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 12 of 2007, regarding Inflation Rate Multiplier for 2008. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 13 of 2007, regarding Quarterly Certified Interest Rates. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the recommendation of the Classification Appeals Hearings Group with the exception of 07-108 Entergy Palisades, which was delayed until later in the year. The classifications approved are set as follows: (Item 7 on agenda)

Agricultural

07-087 07-092 07-094 07-098 07-099

Timber-Cutover

07-088

Residential

07-069 07-093 07-097 07-104 07-109 07-117

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel’s recommendation to distribute the 14-point reviews for 2007 and require those local units that failed to submit a plan of action with 30 days. The units that were substantially non-compliant be required to come to Lansing to meet with staff to discuss the deficiencies noted in their review. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the new policy on IFT Revocations by Local Unit Resolution. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staffs recommendation regarding Electric Distribution Cooperatives’ Personal Property Statement and System Economic Factors. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 12 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 dismissing 154 Petitions for Great Lakes Energy. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 Special Items Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 20, 2007**. (Item 15 on the agenda)

Genesee County, City of Flint

154-06-1796; Sprint Spectrum LP; P-75539-7; Personal Property

2004 AV from \$ 307,500 to \$ 422,400; TV from \$ 307,500 to \$ 422,400

2005 AV from \$ 189,000 to \$ 301,400; TV from \$ 189,000 to \$ 301,400

2006 AV from \$ 155,600 to \$ 269,900; TV from \$ 155,600 to \$ 269,900

Oakland County, City of Auburn Hills

154-07-1027; Sega Entertainment USA Inc.; 02-99-00-099-196; Personal Property

2005 AV from \$ 1,799,020 to \$ 2,422,150; TV from \$ 1,799,020 to \$ 2,422,150

2006 AV from \$ 1,535,100 to \$ 2,082,900; TV from \$ 1,535,100 to \$ 2,082,900

2007 AV from \$ 1,488,570 to \$ 1,933,950; TV from \$ 1,488,570 to \$ 1,933,950

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 15 on the agenda) ([See attached link for file identification](#))

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

154-07-1176; MPD WELDING-GRAND RAPIDS INC.; CITY OF WYOMING; KENT COUNTY; GODFREY LEE Sch. Dist.; 41-57-93-097-666; PERSONAL-IFT PROPERTY

2005 AV from \$ 63,700 to \$ 72,300; TV from \$ 63,700 to \$ 72,300

2006 AV from \$ 56,800 to \$ 65,400; TV from \$ 56,800 to \$ 65,400

2007 AV from \$ 61,900 to \$ 62,000; TV from \$ 61,900 to \$ 62,000

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 15 on agenda) ([See attached link for file identification](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 15 on the agenda)

Jackson County, Township of Leoni

154-07-1170; Alan J. Schneider; 38-000-09-28-226-023-00; Real Property

2005 AV from \$ 5,400 to \$ 14,900; TV from \$ 5,400 to \$ 10,544

Kent County, City of Grand Rapids

154-07-1175; Commerce Realty & Mgt. Co. LLC; 41-01-51-102-858; Personal Property

2005 AV from \$ 7,600 to \$ 48,700; TV from \$ 7,600 to \$ 48,700

2006 AV from \$ 9,000 to \$ 43,500; TV from \$ 9,000 to \$ 43,500

Livingston County, Township of Genoa

154-07-1222; Transtar Autobody Tech; 4711-99-000-614; Personal Property

2007 AV from \$ 649,000 to \$ 636,600; TV from \$ 649,000 to \$ 636,600

Oakland County, City of Hazel Park

154-07-1188; Popular Leasing USA; 28-99-00-005-048; Personal Property

2007 AV from \$ 0 to \$ 2,250; TV from \$ 0 to \$ 2,250

Oakland County, City of Pontiac

154-07-1190; Akzo Nobel Coatings Inc.; 63-64-99-00-950-270; Personal Property

2005 AV from \$ 686,120 to \$ 748,350; TV from \$ 686,120 to \$ 748,350

2006 AV from \$ 707,150 to \$ 830,200; TV from \$ 707,150 to \$ 830,200

2007 AV from \$ 653,340 to \$ 711,850; TV from \$ 653,340 to \$ 711,850

154-07-1191; James Cauley; 64-14-29-405-002; Real Property

2006 AV from \$ 0 to \$ 4,000; TV from \$ 0 to \$ 4,000

154-07-1196; Juan & Rosalinda Perez; 64-14-34-101-020; Real Property

2007 AV from \$ 0 to \$ 4,000; TV from \$ 0 to \$ 4,000

Oakland County, City of Southfield

154-07-1201; Medilodge Of Southfield Inc.; 76-99-37-035-000; Personal Property

2005 AV from \$ 373,610 to \$ 368,500; TV from \$ 373,610 to \$ 368,500

2006 AV from \$ 349,970 to \$ 386,950; TV from \$ 349,970 to \$ 386,950

2007 AV from \$ 319,450 to \$ 359,350; TV from \$ 319,450 to \$ 359,350

154-07-1202; Southfield Lodge Inc.; 76-99-55-412-400; Personal Property

2005 AV from \$ 322,390 to \$ 328,950; TV from \$ 322,390 to \$ 328,950

2006 AV from \$ 288,590 to \$ 291,250; TV from \$ 288,590 to \$ 291,250

2007 AV from \$ 279,490 to \$ 299,800; TV from \$ 279,490 to \$ 299,800

Otsego County, Township of Dover

154-05-4096; Muskegon Development Co.; 69-052-900-013-015-00; Personal Property

2003 AV from \$ 440,250 to \$ 464,850; TV from \$ 440,250 to \$ 464,850
2004 AV from \$ 399,650 to \$ 422,600; TV from \$ 399,650 to \$ 422,600
2005 AV from \$ 365,550 to \$ 386,250; TV from \$ 365,550 to \$ 386,250

Ottawa County, Township of Zeeland

154-06-3000; Primera Plastics Inc.; 70-57-27-104-454; Personal-IFT Property

2005 AV from \$ 0 to \$ 9,400; TV from \$ 0 to \$ 9,400

Saint Clair County, Township of Fort Gratiot

154-07-1205; Cisco Systems Capital Corp.; 74-20-999-0000-055; Personal Property

2007 AV from \$ 880 to \$ 1,800; TV from \$ 880 to \$ 1,800

Washtenaw County, Township of Salem

154-07-1207; Christensen's Plant Center; A-99-20-016-700; Personal Property

2005 AV from \$ 73,400 to \$ 192,850; TV from \$ 73,400 to \$ 192,850
2006 AV from \$ 72,700 to \$ 179,700; TV from \$ 72,700 to \$ 179,700
2007 AV from \$ 70,750 to \$ 183,600; TV from \$ 70,750 to \$ 183,600

Washtenaw County, Township of Ypsilanti

154-07-1209; BMIC Franchise Inc./Cottage Inn; K-99-930-320-02; Personal Property

2006 AV from \$ 13,600 to \$ 19,400; TV from \$ 13,600 to \$ 19,400

154-07-1211; Kroger Company of MI #707; K-99-930-032-04; Personal Property

2005 AV from \$ 810,000 to \$ 813,100; TV from \$ 810,000 to \$ 813,100
2006 AV from \$ 704,800 to \$ 717,650; TV from \$ 704,800 to \$ 717,650

The Supervisor and Assessor for Sims Township, Arenac County appeared to discuss a complaint, the failure of the 14-point review and their plan to correct the deficiencies noted in the review. It was moved by Morgan, supported by Roberts, and unanimously approved to have staff monitor and review their reappraisal and refer the issue related to the complaint to the State Assessors Board. (Item 16a on agenda)

The Supervisor and Assessor for Edwards Township, Ogemaw County appeared to discuss various complaints against the Assessor. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2007 assessment roll for Edwards Township in Ogemaw County. (Item 16b on agenda)

The Supervisor and Assessor for Wexford Township, Springville Township, Hanover Township, and Antioch Township in Wexford County appeared to discuss the fact that their assessor has over signed by certifying more than he is able to under his level of certification. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt official orders to assume jurisdiction of 2007 assessment roll for Wexford, Springville, Hanover, and Antioch Townships in Wexford County. (Item 16c on agenda)

The Supervisor and Assessor for Colfax Township and Liberty Township in Wexford County, Freeman Township, Lincoln Township, Redding Township, Summerfield Township, and Winterfield Township, in Clare County, and Bloomfield Township, and Lake Township of Missaukee County appeared to discuss the fact that their assessor has certified more than he is able to under his level of certification. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt official orders to assume jurisdiction of 2007 assessment roll for Colfax and Liberty Townships in Wexford County, Freeman, Lincoln, Redding, Summerfield, and Winterfield Townships in Clare County and Bloomfield and Lake Townships in Missaukee County. (Item 16d on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to place on the website the staff recommendation on Wind Energy Systems and ask interested parties to comment by December.

It was moved by Morgan, supported by Roberts, and unanimously approved to lift the abeyance on the assumption of jurisdiction and assume jurisdiction of the roll for Greenbush Township, Alcona County and order their reappraisal to be complete by the 2008 roll.

It was moved by Morgan, supported by Roberts, and unanimously approved to delay a review of the complaint regarding Billings Township until the complainants supply additional information.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:55 P.M.

DATED TYPED: November 7, 2007

DATE APPROVED: December 12, 2007

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

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

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