



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***

***Monday, February 2, 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 December 22, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to order Peacock Township, Lake County to complete their record card update and reappraisal by June 2009. (Item 2 on agenda)

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 Woodland Township, Barry County and order a reappraisal to be completed by an outside party. (Item 3 on agenda)

Patricia Randall and Christine Elluru appeared before the Commission regarding the City of Portage. The Commission received all information regarding the complaint and found some questionable practices; however, the Commission has no jurisdiction. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to notify Emmett Township, St. Clair County of the results of the mini review and ask the Township to submit a plan to correct the problems with the assessment administration. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order a 14-point review for Whitefish Township, Chippewa County. Once the review is complete, the Commission will certify and return the 2008 assessment roll to the Township. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to overturn some of the actions of the City of Saugatuck, Allegan County Board of Review. The Commission also approved to certify the roll but not return the roll until the reappraisal has been completed. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2006 and 2008 rolls for Comins Township, Oscoda County. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2005 and 2008 rolls for Melrose Township, Charlevoix County. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the 2008 State Tax Commission Annual Report submitted by the Executive Secretary. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the FAQ's for the Exemption Program with a minor word change. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 1 of 2009, regarding Statutory Changes Passed Late in the 2008 Session. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 2 of 2009, regarding Certified Interest Rates. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 14 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 the Special Items Exemptions Agenda ([See attached link for file identification](#)). (Item 15 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 16 on agenda)

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

**Iron County**  
Crystal Falls Township

**Jackson County**  
Tompkins Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 17 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** with exception of 154-07-2952 in which they approved to hold per MTT's decision. (Item 18 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 **April 14, 2009**. Morgan recused himself from the 2005 Detroit petitions. (Item 19 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 **August 25, 2009**. (Item 19 on agenda)

### **City of Detroit, Wayne County**

**154-07-3094** MORGAN DEVELOPMENT LLC; 21000060; REAL PROPERTY

2007 AV from \$ 343,845 to \$ 0 TV from \$ 343,845 to \$ 0

**154-07-3095** JEROME MORGAN; 21000060.001; REAL PROPERTY

2007 AV from \$ 0 to \$ 385,948 TV from \$ 0 to \$ 385,948

**154-07-3096** MORGAN WATERFRONT HOMES; 21000060.002; REAL PROPERTY

2007 AV from \$ 0 to \$ 288,420 TV from \$ 0 to \$ 288,420

**154-07-3097** O'NEAL & SANDRA EDWARDS JR.; 21000060.003; REAL PROPERTY

2007 AV from \$ 0 to \$ 242,447 TV from \$ 0 to \$ 242,447

**154-07-3098** CLEARENCE WILLIAMS; 21000060.004; REAL PROPERTY

2007 AV from \$ 0 to \$ 259,878 TV from \$ 0 to \$ 259,878

**154-07-3099** CEDRIC M. WILLIAMS; 21000060.005; REAL PROPERTY

2007 AV from \$ 0 to \$ 272,063 TV from \$ 0 to \$ 272,063

**154-07-3101** MORGAN WATERFRONT HOMES; 21000060.007; REAL PROPERTY

2007 AV from \$ 0 to \$ 277,029 TV from \$ 0 to \$ 277,029

**154-07-3102** CARNELL CARTER JR.; 21000060.008; REAL PROPERTY

2007 AV from \$ 0 to \$ 386,551 TV from \$ 0 to \$ 386,551

**154-07-3105** NATHANIEL T. HALL; 21000060.011; REAL PROPERTY

2007 AV from \$ 0 to \$ 288,253 TV from \$ 0 to \$ 288,253

**City of Detroit, Wayne County**

**154-07-3108** RONALD HARRIS; 21000060.014; REAL PROPERTY

2007 AV from \$ 0 to \$ 285,518 TV from \$ 0 to \$ 285,518

**154-07-3109** CLYZELL L. PHILLIPS; 21000060.015; REAL PROPERTY

2007 AV from \$ 0 to \$ 345,228 TV from \$ 0 to \$ 345,228

**154-07-3110** MORGAN DEVELOPMENT LLC; 21045241-6; REAL PROPERTY

2007 AV from \$ 35,039 to \$ 0 TV from \$ 35,039 to \$ 0

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 2005 Detroit Petitions. (Item 19 on agenda) ([See attached link for file identification](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 19 on agenda)

**City of Ferndale, Oakland County**

**154-08-0886** RCC ARCHDIOCESE OF DETROIT; 63-24-25-34-176-056; REAL PROPERTY

2006 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

2007 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

2008 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

**154-08-0887** EDISON SCHOOLS INC.; 63-24-25-34-601-001; REAL PROPERTY

2006 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

2007 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

2008 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

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 2005 Detroit Petitions. (Item 19 on agenda) ([See attached link for file identification.](#))

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 2005 Detroit Petitions. (Item 19 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 2005 Detroit Petitions. (Item 19 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to have Executive Secretary Sobel form a work group regarding Indian Gaming Facility valuations.

The Commission was given an update that the State Tax Commission Rules should be approved and completed by February 13, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to order all assessors to submit a list of all parcels classified as industrial personal for 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to have Executive Secretary Sobel release the results of the 14 Point Mini Reviews completed by the contractors.

It was moved by Morgan, supported by Roberts, and unanimously approved to order all County Equalization Directors to use single year sales studies for 2009 or submit compelling evidence by February 13, 2009 to support the use of a two year study.

It was moved by Morgan, supported by Roberts, to go into closed session to discuss two items of 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 Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 1:15 p.m.

**DATED TYPED: February 3, 2009**

**DATE APPROVED: April 14, 2009**

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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**