



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 / Governor's Room
333 East Michigan Avenue, Lansing, Michigan***

***Tuesday, April 14, 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 February 2, 2009, with one minor change. (Item 1 on agenda)

Change Made: 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 accept Allouez Township, Keweenaw County's plan to complete their reappraisal by 2010. The Commission also asked the township to submit monthly reports to Executive Secretary Sobel on their reappraisal progress and to send a copy of their contract for the reappraisal once it is signed. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept Porter Township, Midland County's plan to complete their reappraisal by the 2010 assessment roll. The Commission also asked the township to submit monthly reports to Executive Secretary Sobel on their reappraisal progress and to send a copy of their contract for the reappraisal once it is signed. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return the 2006 roll to Denmark Township, Tuscola County. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return the 2005 and 2008 rolls to Melrose Township, Charlevoix County. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return the 2006 and 2008 rolls to Comins Township, Oscoda County. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to switch from the random 14-Point Review process to the certification statement/mini-review process beginning in 2009 and order that any local unit that fails the mini-review undergo a full 14-point review process. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to discuss with the Michigan Assessor's Association and the Equalization Directors Association for options to work with the taxpayer regarding Tribunal appeals. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue a memorandum of guidance to assist Equalization Director's and Assessor's in assessing Wind Energy property. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny a request for New Buffalo Township, Berrien County to complete their reappraisal by 2013; instead they asked the Township to complete their reappraisal by the 2011 assessment roll. The Commission also asked the Township to submit monthly reports to Executive Secretary Sobel on their reappraisal progress. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2007 roll for Vermontville Township, Eaton County. (Item 11 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 on St. James and Paine Townships, Charlevoix County because of a complaint regarding inappropriate assessing practices. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to overturn an action of Foster Township, Ogemaw County Board of Review and ask the assessor to file an MCL 211.154 petition to make a correction for the 2006 year. The Commission also asks the Township to ensure the Board of Review is aware that their authorities in July and December allow them to correct problems only for the current tax year and one prior year. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to overturn an action of Edwards Township, Ogemaw County Board of Review to recap the taxable value for the 2006 and 2007 years. The Commission concluded that the Board of Review action was not within their jurisdiction and the Assessor's actions were appropriate. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 3 of 2009, regarding Millage Requests and Millage Rollbacks. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 4 of 2009, regarding Changes to the State Tax Commission Manual on Right of Way Easements. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 5 of 2009, regarding County Multipliers. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to order the appearance of the uncertified units for 2009 at the May 11 Commission Meeting. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue memorandums regarding Classification and Personal Property. The Commission also authorized Executive Secretary Sobel to issue additional memoranda providing information to assessors regarding updates on issues. The memoranda would be issued subject to verbal approval by the Chairman and approval by the Commission at their next regularly scheduled meeting. (Item 19 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 20 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 21 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 Special Items Exemptions Agenda. (Item 22 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 23 on agenda)

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

Manistee County
Stronach Township

Calhoun County
Pennfield Charter Township

Jackson County
Spring Arbor Township
Spring Port Township
Village of Parma

Kent County
City of Wyoming

Oakland County
Bloomfield Township
Brandon Township
Commerce Township
City of Birmingham
City of Clawson

City of Keego Harbor
City of Lake Angelus
City of Rochester
City of Royal Oak
City of Walled Lake

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 24 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the MCL 211.154 **Detroit TMA Discovery Concurrences**. Morgan recused himself from the Detroit Petitions. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** with exception of 154-08-1646 and 154-08-1647 which they approved to postpone until May 11, 2009. Morgan recused himself from the Detroit petitions. (Item 26 on agenda) ([See attached link for file identification.](#))

a. [City of Detroit 154 Petitions 154-07-D06264 through 154-07-D06424](#)

b. [Michigan Consolidated Gas Company 154 Petitions](#)

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 11, 2009**. Morgan recused himself from the Detroit petitions. (Item 27 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 **May 26, 2009**. (Item 27 on agenda)

City of Battle Creek, Calhoun County

154-08-1423 ASMO MANUFACTURING; 0101-07-440-0; Personal-Industrial Property

2006 AV from \$ 5,395,362 to \$ 5,125,723 TV from \$ 5,395,362 to \$ 5,125,723

It was moved by Morgan, supported by Roberts, and unanimously approved to postpone the following MCL 211.154 petitions until August 25, 2009. (Items 27 on agenda)

City of Dearborn, Wayne County

154-08-0333 FORD MOTOR COMPANY; 84-0000-120250; PERSONAL PROPERTY

2006 AV from \$ 44,870,850 to \$ 48,794,900 TV from \$ 44,870,850 to \$ 48,794,900

2007 AV from \$ 46,073,150 to \$ 48,949,900 TV from \$ 46,073,150 to \$ 48,949,900

154-08-1277 FORD MOTOR COMPANY; 84-0000-124000; Personal Industrial Property

2006 AV from \$ 134,734,250 to \$ 150,835,500 TV from \$ 134,734,250 to \$ 150,835,500

2007 AV from \$ 153,662,550 to \$ 165,542,050 TV from \$ 153,662,550 to \$ 165,542,050

154-08-1278 FORD MOTOR COMPANY; 84-0000-120500; Personal Industrial Property

2006 AV from \$ 57,061,350 to \$ 83,822,800 TV from \$ 57,061,350 to \$ 83,822,800

2007 AV from \$ 80,401,800 to \$ 88,495,000 TV from \$ 80,401,800 to \$ 88,495,000

154-08-1293 FORD MOTOR COMPANY; 83-3102-004581; PERSONAL-IFT PROPERTY

2006 AV from \$ 9,702,900 to \$ 10,732,700 TV from \$ 9,702,900 to \$ 10,732,700

City of Dearborn, Wayne County

154-08-1294 FORD MOTOR COMPANY; 83-3102-003554; PERSONAL-IFT PROPERTY

2006 AV from \$ 1,971,000 to \$ 1,984,750 TV from \$ 1,971,000 to \$ 1,984,750

154-08-1295 FORD MOTOR COMPANY; 83-3102-001578; PERSONAL-IFT PROPERTY

2006 AV from \$ 10,785,800 to \$ 12,785,800 TV from \$ 10,785,800 to \$ 12,785,800
2007 AV from \$ 9,508,550 to \$ 11,508,550 TV from \$ 9,508,550 to \$ 11,508,550

154-08-1296 FORD MOTOR COMPANY; 83-3102-001581; PERSONAL-IFT PROPERTY

2006 AV from \$ 104,813,700 to \$ 105,813,700 TV from \$ 104,813,700 to \$ 105,813,700
2007 AV from \$ 86,314,250 to \$ 87,314,250 TV from \$ 86,314,250 to \$ 87,314,250

154-08-1297 FORD MOTOR COMPANY; 83-3100-098587; PERSONAL-IFT PROPERTY

2006 AV from \$ 15,014,950 to \$ 17,014,950 TV from \$ 15,014,950 to \$ 17,014,950
2007 AV from \$ 4,985,150 to \$ 6,985,150 TV from \$ 4,985,150 to \$ 6,985,150

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 Detroit Petitions. (Item 27 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 27 on agenda)

Burt Township, Alger County

154-08-1347 GLOBAL TOWER LLC; 02-002-952-153-00; Real-Commercial Property

2007 AV from \$ 33,450 to \$ 53,700 TV from \$ 33,450 to \$ 53,700

City of Ferndale, Oakland County

154-08-1425 D-S ASSOC. LDHA LTD. PARTNERSHIP; 24-25-26-313-030; Real-Commercial Property

2006 AV from \$ 0 to \$ 1,678,360 TV from \$ 0 to \$ 1,678,360
2007 AV from \$ 0 to \$ 1,678,360 TV from \$ 0 to \$ 1,678,360
2008 AV from \$ 0 to \$ 1,678,360 TV from \$ 0 to \$ 1,678,360

Plymouth Township, Wayne County

154-07-1788 DR. CHRISTOPHER BARTNICKI; P-78-999-00-0854-001; Personal Property

2007 AV from \$ 137,050 to \$ 68,801 TV from \$ 137,050 to \$ 68,801

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 27 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 Detroit Petitions. (Item 27 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 Detroit Petitions. (Item 27 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.

The Commission read into their record their rule on outside parties wishing to transcribe a meeting:

R209.13 Transcripts of meetings.

Rule 13. (2) A party who desires to transcribe a meeting or portion of a meeting, shall provide written notice to the commission at least 3 business days prior to the meeting and shall furnish a copy of the transcript to the commission without cost.

Because the party who wished to transcribe the meeting did not receive prior approval, the Commission asked that they not transcribe and delete any transcription they had done earlier in the meeting.

It was moved by Morgan, supported by Roberts, and unanimously approved to issue an order as required by Judge Viviano, Macomb Circuit Court, classifying the personal property for parcel 99-02-329-351 for Iron Mountain Information Management, City of Warren Macomb County as Commercial Personal Property nunc pro tunc.

The Commission received and reviewed a letter from the State Treasurer regarding classification of property. It was moved by Morgan, supported by Roberts, and unanimously approved to refer the letter to Executive Secretary Sobel for implementation.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 1:00 p.m.

DATED TYPED: **April 15, 2009**

DATE APPROVED: **May 11, 2009**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission