



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 12, 2008  
9:00 a.m.***

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

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

***ABSENT: Douglas B. Roberts, Member STC – Excused for Jury Duty***

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

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the minutes of April 17, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Naftaly, 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 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of preliminary equalized values be reproduced and transmitted to each county as required by law. The recommended preliminary 2008 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 18,369,467,555
Commercial	\$ 63,446,143,842
Industrial	\$ 25,230,051,888
Residential	\$ 310,590,305,237
Timber-Cutover	\$ 335,783,722
Developmental	\$ 659,737,288
<b>Total Real Property</b>	<b>\$ 418,651,489,532</b>
<b>Total Personal Property</b>	<b>\$ 28,713,647,396</b>
<b>Total Real and Personal</b>	<b>\$ 477,365,136,928</b>

It was moved by Morgan, supported by Naftaly, and unanimously approved to place on hold the procedure on appeal of equalization pending MAED review. (Item 3 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the 2008 Average Tax Rate. (Item 4 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to receive the tentative 2008 State-Assessed Roll for the following values:

#### Railroad Companies

Tentative True Cash Value	\$ 1,375,078,098
Tentative Assessed Cash Value	\$ 687,539,049
Tentative Capped Value	\$ 477,972,038
Tentative Taxable Value	\$ 474,926,526

#### Telephone and Telegraph Companies

Tentative True Cash Value	\$ 4,212,903,552
Tentative Assessed Cash Value	\$ 2,106,451,776
Tentative Capped Value	\$ 2,230,329,993
Tentative Taxable Value	\$ 2,017,406,344

#### Car Loaning Companies

Tentative True Cash Value	\$ 172,645,092
Tentative Assessed Cash Value	\$ 86,322,546
Tentative Capped Value	\$ 86,322,546
Tentative Taxable Value	\$ 86,322,546

#### Total Utility Roll

Tentative True Cash Value	\$ 5,760,626,742
Tentative Assessed Cash Value	\$ 2,880,313,371
Tentative Capped Value	\$ 2,794,624,577
Tentative Taxable Value	\$ 2,578,655,416

and to set June 3, 2008 as the dates for appeals. (Item 5 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for Hope Township, Barry County, order the Township to hire an outside party to help complete their reappraisal and submit monthly reports on their progress. (Item 6 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt staff recommendation to issue guidance to assessors indicating Wind Energy Systems shall be classified as Industrial Personal and the proper treatment of the land on which the turbine is located. (Item 7 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to issue Bulletin 3 of 2008, Certified Interest Rates. (Item 8 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the roll for Stanton Township, Houghton County, order the reappraisal to be completed by an outside party by September 1, 2008, and refer the Assessor to the State Assessors Board for their review. (Item 9 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to certify the 2007 roll for Antioch Township, Wexford County. (Item 10 on agenda)

It was moved by Morgan, supported by Naftaly, and unanimously approved to certify the 2007 roll for Wexford Township, Wexford County. (Item 11 on agenda)

It was moved by Morgan, supported by Naftaly, 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 Naftaly, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 13 on agenda) ([See attached link for file identification.](#))

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

### **Washtenaw County, City of Ann Arbor**

**154-07-2475; HILLER INC.; 8109-90-00-074-509; PERSONAL PROPERTY**  
**\*\*Assessor to file for Real Property and Reschedule.**

2005 AV from \$ 792,900 to \$ 997,050 TV from \$ 792,900 to \$ 997,050  
2006 AV from \$ 725,000 to \$ 940,350 TV from \$ 725,000 to \$ 940,350  
2007 AV from \$ 672,500 to \$ 871,250 TV from \$ 672,500 to \$ 871,250

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 27, 2008**. (Item 15 on agenda)

### **Barry County, Baltimore Township**

**154-07-2492; DAVID WILHELMSSEN; 08-02-032-328-00; REAL PROPERTY**  
**\*\*Renotify Taxpayer and reschedule for May 27, 2008**

2005 AV from \$ 87,100 to \$ 118,322 TV from \$ 67,616 to \$ 100,997  
2006 AV from \$ 87,100 to \$ 118,322 TV from \$ 69,847 to \$ 104,330  
2007 AV from \$ 88,000 to \$ 119,222 TV from \$ 72,431 to \$ 108,191

**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

It was moved by Morgan, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2008**. (Item 15 on agenda)

**Ingham County, City of East Lansing**

**154-07-2517; ROCKETSPORTS; 33-20-90-52-705-000; PERSONAL PROPERTY**

2005 AV from \$ 600,000 to \$ 897,000 TV from \$ 600,000 to \$ 867,000  
2006 AV from \$ 700,000 to \$ 782,000 TV from \$ 700,000 to \$ 782,000  
2007 AV from \$ 600,000 to \$ 965,900 TV from \$ 600,000 to \$ 965,900

**Oakland County, City of Southfield**

**154-07-2410; LAKELAND NEURO CARE CTR.; 76-99-72-010-050; PERSONAL PROPERTY**

2005 AV from \$ 370,960 to \$ 418,000 TV from \$ 370,960 to \$ 418,000  
2006 AV from \$ 582,760 to \$ 643,750 TV from \$ 582,760 to \$ 643,750  
2007 AV from \$ 546,160 to \$ 606,950 TV from \$ 546,160 to \$ 606,950

**Oakland County, City of Troy**

**154-07-2302; ENTERTAINMENT PUBLICATIONS; 88-99-00-036-603; Personal Property**

2005 AV from \$ 1,433,620 to \$ 1,995,750 TV from \$ 1,433,620 to \$ 1,995,750  
2006 AV from \$ 1,687,750 to \$ 2,069,900 TV from \$ 1,687,750 to \$ 2,069,900  
2007 AV from \$ 1,474,320 to \$ 1,777,150 TV from \$ 1,474,320 to \$ 1,777,150

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

**Barry County, Baltimore Township**

**154-07-2493; GORDON WORTH; 08-02-034-126-00; REAL PROPERTY**

2005 AV from \$ 119,200 to \$ 130,309 TV from \$ 68,455 to \$ 84,475  
2006 AV from \$ 119,200 to \$ 130,309 TV from \$ 70,714 to \$ 87,263  
2007 AV from \$ 131,100 to \$ 142,209 TV from \$ 73,330 to \$ 90,492

**Calhoun County, City of Battle Creek**

**154-07-2504; UNION PUMP COMPANY; 0121-01-304-0; PERSONAL PROPERTY**

**\*\*This was also a Concurrence.**

2005 AV from \$ 1,816,093 to \$ 2,054,500 TV from \$ 1,816,093 to \$ 2,054,500  
2006 AV from \$ 1,678,307 to \$ 1,884,050 TV from \$ 1,678,307 to \$ 1,884,050  
2007 AV from \$ 1,707,378 to \$ 1,808,900 TV from \$ 1,707,378 to \$ 1,808,900

**154-07-2514; PRAIRIE FARMS DAIRY INC.; 0116-06-550-0; PERSONAL PROPERTY**

**\*\*This was also a Concurrence.**

2005 AV from \$ 1,174,128 to \$ 1,223,100 TV from \$ 1,174,128 to \$ 1,223,100  
2006 AV from \$ 268,216 to \$ 344,700 TV from \$ 268,216 to \$ 344,700  
2007 AV from \$ 298,666 to \$ 393,300 TV from \$ 298,666 to \$ 393,300

**Genesee County, City of Flint**

**154-07-2512; RESUN LEASING INC.; P-68519-7; PERSONAL PROPERTY**

2007 AV from \$ 484,000 to \$ 513,000 TV from \$ 484,000 to \$ 513,000

**Oakland County, City of Farmington Hills**

**154-07-2261; METALDYNE CORPORATION; 22-99-74-247-012; PERSONAL PROPERTY**

2005 AV from \$ 5,374,360 to \$ 6,892,713 TV from \$ 5,374,360 to \$ 6,892,713  
2006 AV from \$ 4,819,340 to \$ 5,780,485 TV from \$ 4,819,340 to \$ 5,780,485  
2007 AV from \$ 5,073,550 to \$ 5,764,747 TV from \$ 5,073,550 to \$ 5,764,747

**Oakland County, City of Southfield**

**154-07-2448; T J CERAMIC TILE SALES INC.; 76-99-67-131-000; PERSONAL PROPERTY**

2005 AV from \$ 184,650 to \$ 338,400 TV from \$ 184,650 to \$ 338,400

**Oceana County, Newfield Township**

**154-07-1901; WALTER H. & BERNICE M. SALISBURY; 64-014-320-014-00; Real Property**

2005 AV from \$ 111,800 to \$ 110,000 TV from \$ 90,487 to \$ 88,687  
2006 AV from \$ 133,500 to \$ 133,500 TV from \$ 93,473 to \$ 91,614  
2007 AV from \$ 146,400 to \$ 133,500 TV from \$ 96,931 to \$ 95,003

**Washtenaw County, Augusta Township**

**154-07-2457; AUGUSTA WOODS LLC; T-99-15-020-680; PERSONAL PROPERTY**

2005 AV from \$ 23,700 to \$ 46,700 TV from \$ 23,700 to \$ 46,700  
2006 AV from \$ 24,900 to \$ 43,050 TV from \$ 24,900 to \$ 43,050  
2007 AV from \$ 27,400 to \$ 40,600 TV from \$ 27,400 to \$ 40,600

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

**Berrien County, Saint Joseph Township**

**154-07-2501**; VFS LEASE RESIDUAL HOLDING; 11-18-9999-1471-00-8; Personal Property

2005 AV from \$ 8,030 to \$ 0 TV from \$ 8,030 to \$ 0

**Genesee County, Flushing Township**

**154-07-2511**; SOUTH BALDWIN MINISTRIES; 25-08-36-577-002; REAL PROPERTY

2005 AV from \$ 0 to \$ 85,000 TV from \$ 0 to \$ 85,000

2006 AV from \$ 0 to \$ 85,000 TV from \$ 0 to \$ 85,000

**Midland County, City of Midland**

**154-07-2520**; GE CAPITAL INFO. TECH. SOL.; 19-07-02-014; PERSONAL PROPERTY

2005 AV from \$ 10,000 to \$ 0 TV from \$ 10,000 to \$ 0

**Roscommon County, Richfield Township**

**154-07-2534**; NMHG FINANCIAL SERVICES INC.; 010-299-007-0000; Personal Property

2005 AV from \$ 9,219 to \$ 0 TV from \$ 9,219 to \$ 0

**Saint Clair County, Port Huron Township**

**154-07-2536**; GE CAPITAL INFO. TECH. SOL.; 74-28-999-0087-400; PERSONAL PROPERTY

2005 AV from \$ 27,250 to \$ 18,850 TV from \$ 27,250 to \$ 18,850

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 agenda)

**Ottawa County, Spring Lake Township**

**154-07-2531**; ALCOA AUTOMOTIVE CASTINGS; 70-57-24-096-590; PERSONAL PROPERTY

2005 AV from \$ 1,943,600 to \$ 2,249,500 TV from \$ 1,943,600 to \$ 2,249,500

2006 AV from \$ 1,784,900 to \$ 2,065,900 TV from \$ 1,784,900 to \$ 2,065,900

**Washtenaw County, City of Ann Arbor**

**154-07-2474**; EOTECH; 8109-90-00-073-124; PERSONAL PROPERTY

2005 AV from \$ 403,500 to \$ 330,650 TV from \$ 403,500 to \$ 330,650

2006 AV from \$ 506,900 to \$ 512,650 TV from \$ 506,900 to \$ 512,650

2007 AV from \$ 631,200 to \$ 713,150 TV from \$ 631,200 to \$ 713,150

It was moved by Morgan, supported by Naftaly, and unanimously approved to **hold** the following MCL 211.154 petition pending a decision from the Michigan Tax Tribunal: (Item 15 on agenda)

**Van Buren County, Columbia Township**

**154-07-2542**; FRANK GRUBISICH; 8006-423-306-00; REAL PROPERTY

2005 AV from \$ 25,100 to \$ 32,450 TV from \$ 20,738 to \$ 28,072  
2006 AV from \$ 57,000 to \$ 57,000 TV from \$ 21,422 to \$ 28,998

It was moved by Morgan, supported by Naftaly, 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 Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 15 on agenda) ([See attached link for file identification.](#))

The hearing scheduled for Noon regarding Electrolux Products was cancelled. (Item 16 on agenda)

Dave Hieber, Oakland County Equalization Director appeared before the Commission to discuss the County Multipliers. It was moved by Morgan, supported by Naftaly, and unanimously approved to issue Bulletin 4, County Multipliers – approving the use of the 2007 multipliers for 2008. (Item 17 on agenda).

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:15 P.M.

**DATED TYPED: May 13, 2008**

**DATE APPROVED: May 27, 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**