



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  
7<sup>th</sup> Floor, Mason Building, Lansing, Michigan***

***October 2, 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 Roberts, supported by Morgan and unanimously approved to adopt the minutes of August 15, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staffs recommendation on the 2008 Personal Property Statement with the following changes: The Commission did not approve the cellular table, holding this until October 22, 2007 meeting; The Commission determined that for 2007 and forward sales tax must be imputed as clearly described in the instruction. A letter will be going out to assessor's that indicates any prior years 154's to add sales tax will be dismissed. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staffs recommendation to approve tax credits for David J. Joseph Company. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staffs recommendation to recalculate the net tax due on the Final Tax Roll for AT & T. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2008 Meeting Schedule with changing the date of the December meeting from Thursday, December 11, 2008 to Wednesday, December 10, 2008. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to order the appearance of the Assessor and Supervisor of Edwards Township, Ogemaw County before the Commission on October 22, 2007 meeting regarding complaint file 07-002. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the policy to allow staff to administratively amend IFT Certificates under certain conditions such as clerical error, project location address, spelling of a company name, and application type. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 7 of 2007, regarding Michigan Business Tax and Personal Property Exemptions. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the recommendation of the Classification Appeals Hearings Group and to set the classification for appeals as follows: (Item 9 on agenda)

**Agriculture**

07-061          07-081          07-082          07-114

**Residential**

07-029          07-030          07-036          07-039          07-040          07-044          07-048  
07-052          07-055          07-056          07-058          07-059          07-060          07-062  
07-063          07-064          07-065          07-066          07-067          07-068          07-073  
07-074          07-075          07-076          07-077          07-083          07-084          07-085  
07-086          07-090          07-091          07-096          07-100          07-101          07-102  
07-103          07-105          07-106          07-107          07-111          07-112          07-113  
07-118

**Commercial Personal**

07-070

**Timber - Cutover**

07-046

**Commercial Real**

07-110

**Developmental Real**

07-072          07-078          07-079

**Industrial Real**

07-080

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt staffs recommendation on the Bad Axe Downtown Development Authority Repayment Proposal submitted by Jim Mills of the Local Audit and Finance Division. (Item 10 on agenda)

It was moved by Roberts, supported by Morgan, 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 Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 12 on agenda)

These certifications will expire on **May 1, 2010**.

**Genesee County**

Clayton Charter Township  
City of Linden

Fenton Township

City of Davison

**Jackson County**

Leoni Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (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 concurrences. (Item 14 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 15 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 **October 22, 2007**. (Item 16 on the agenda)

**Genesee County, Atlas Township**

**154-07-0526**; South Baldwin Ministries; 02-29-400-007; REAL PROPERTY

**2005** AV from \$ 0 to \$ 169,800; TV from \$ 0 to \$ 169,800

**2006** AV from \$ 0 to \$ 175,200; TV from \$ 0 to \$ 175,200

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **November 6, 2007**. (Item 16 on the 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. (Item 16 on the agenda)

**Kent County, City of Wyoming**

**154-06-3063**; Gordon Food Service Inc.; 41-90-00-543-000; Personal Property

**2004** AV from \$22,263,743 to \$19,272,513; TV from \$22,263,743 to \$19,272,513

**Macomb County, City of Warren**

**154-07-0625**; Troy Design & Manufacturing; 99-02-232-501; Personal Property

**2005** AV from \$1,030,145 to \$1,270,350; TV from \$1,030,145 to \$1,270,350

**2006** AV from \$1,114,199 to \$1,298,550; TV from \$1,114,199 to \$1,298,550

**2007** AV from \$ 973,047 to \$1,152,500; TV from \$ 973,047 to \$1,152,500

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 16 on the agenda)

**Wayne County, City of Dearborn**

**154-06-1725**; Hertz Equipment Rental Corp.; 84-00-001-52-000; Personal Property

**\*\*\* Morgan Recused Himself.**

**2005** AV from \$1,442,300 to \$1,528,850; TV from \$1,442,300 to \$1,528,850

**2006** AV from \$1,163,800 to \$ 603,050; TV from \$1,163,800 to \$ 603,050

**2007** AV from \$ 28,700 to \$ 29,300; TV from \$ 28,700 to \$ 29,300

**Wayne County, City of Livonia**

**154-06-3133**; Ford Motor Company; 46-999-00-2661-000; Personal Property

**2004** AV from \$2,079,030 to \$2,169,900; TV from \$2,079,030 to \$2,169,900

**2005** AV from \$2,040,540 to \$2,108,650; TV from \$2,040,540 to \$2,108,650

**2006** AV from \$1,962,790 to \$3,285,250; TV from \$1,962,790 to \$3,285,250

**Wayne County, City of Woodhaven**

**154-06-3121**; Ford Motor Company; 59-999-00-0473-000; Personal Property

**2004** AV from \$1,729,700 to \$1,731,480; TV from \$1,729,700 to \$1,731,480

**2005** AV from \$1,670,500 to \$1,676,847; TV from \$1,670,500 to \$1,676,847

**2006** AV from \$1,683,400 to \$1,606,774; TV from \$1,683,400 to \$1,606,774

It was moved by Morgan, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 16 on the agenda)

**Oakland County, City of Hazel Park**

**154-07-0615**; Beaumont Dialysis Center; 63-28-99-00-003-036; Personal Property

**2005** AV from \$ 305,700 to \$ 0 ; TV from \$ 305,700 to \$ 0

**Oakland County, City of Rochester Hills**

**154-07-0883**; Total Vending; 70-99-00-401-104; Personal Property

**2006** AV from \$ 12,890 to \$ 0 ; TV from \$ 12,890 to \$ 0

**Wayne County, City of Detroit**

**154-07-0827**; Building Future LLC; 09990073.01; Personal Property

\*\*\*Morgan recused himself.

**2005** AV from \$ 60,200 to \$ 107,080; TV from \$ 60,200 to \$ 107,080

**2006** AV from \$ 54,140 to \$ 96,900; TV from \$ 54,140 to \$ 96,900

**2007** AV from \$ 48,380 to \$ 87,660; TV from \$ 48,380 to \$ 87,660

It was moved by Morgan, supported by Naftaly, and unanimously approved to **withdraw** the following MCL 211.154 petitions: (Item 16 on the agenda)

**Iosco County, Plainfield Township**

**154-06-1658**; East Side Real Estate; 074-900-000-291-00; Personal Property

**2006** AV from \$ 3,100 to \$ 0 ; TV from \$ 3,100 to \$ 0

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**: (Item 16 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 16 on the agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts to go into closed session to discuss matter of pending litigation with all members present. 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 to return to open session. Roll Call Vote: Chairperson Naftaly – Yes, Commissioner Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

The Supervisor and Assessor for Cedar Township, Osceola County appeared to discuss their 14-point review and the Commission asked that staff revisit the review to ensure the score is correct. (Item 17b on agenda)

The Supervisor and Assessor for Baltimore Township, Barry County appeared to discuss matters as a result of a complaint filed. It was moved by Morgan, supported by Roberts, and unanimously approved to hold in abeyance an order to assume jurisdiction of the 2007 assessment roll pending the Township hiring an outside party to complete a reappraisal and pending review of the work done during the reappraisal effort. (Item 17a on agenda)

The Commission received and will review a draft copy of the Qualified Forest Property Exemption Questions and Answers.

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:35 P.M.

**DATED TYPED:                    October 3, 2007**

**DATE APPROVED:                October 22, 2007**

---

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

---

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

---

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