



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

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

***Tuesday, April 17, 2012  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, 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 Simon, and unanimously approved to adopt the minutes of February 15, 2012. (Item 1 on agenda)

Chris Forsyth, Attorney for City of Allen Park and Jeffrey Hyman, Honigman Miller Representing Ford Motor Company appeared regarding the revocation of the Air Pollution Control Tax Exemption Certificate for Ford Motor Company. (File No. 1-2967) The Commission heard from the parties involved and asked that the Attorney General's Office review the file and make a written recommendation to the Commission. The Commission will make a final decision at their May 14, 2012 meeting. (Item 2 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the Assessor Discipline Advisory Committee's recommendation to require Shalice Northrop take Board of Review training, provide Ms. Northrop with the entry level Chapters for Transfer of Ownership and Assessment Cycle and require her to pass the quizzes for both Chapters, require Ms. Northrop to provide proof that she has rectified her over-certification situation by December 1, 2012, and place Ms. Northrop on probation for one year. Should she fail to meet any of the aforementioned requirements, she would then be referred back to the Discipline Advisory Committee. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the Assessor Discipline Advisory Committee's recommendation to require Richard Oliver take additional educational and training classes. The Committee recommends that Mr. Oliver enroll in the Michigan Certified

Assessing Officer (MCAO) class that begins in May 2012. The Committee also recommended that Mr. Oliver be offered an alternative in lieu of the enrollment program. Mr. Oliver would be given the training material and take the Semester Exams from the MCAO Course. Mr. Oliver would have to pass the exams in order, if he fails the exams he would be required to enter the next MCAO class. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the Assessor Discipline Advisory Committee's recommendation to dismiss the complaint and take no disciplinary action against Angela Morey. Ms. Morey did not recertify for the 2012 year and therefore since she is no longer a certified assessor, no disciplinary action can be taken by the Commission. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to send Walter Wheeler for a formal revocation hearing at the Michigan Administrative Hearings System due to his refusal to follow an order of the Commission. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 2 of 2012 Millage Requests and Rollbacks. The Commission also adopted the revised Forms 612 (L-4028) – 2012 Millage Reduction Fraction Computation, 613 (L-4028IC) – 2012 Complete Millage Reduction Fraction Computation, 614 (L-4029) – 2012 Tax Rate Request, and 2166 (L-4034) – Millage Reduction Fraction Calculations Worksheet. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official orders to return jurisdiction of the 2010 assessment roll to Moran Township - Mackinac County, the 2011 assessment roll to Gerrish Township - Roscommon County, the 2010 assessment roll to Casco Township - St. Clair County, and the 2010 assessment roll to Richmond Township - Macomb County. (Items 5, 6, 7, and 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2010 assessment roll for Coloma Township, Berrien County. (Item 9 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2012 assessment roll for Tawas Township, Iosco County and require them to hire an outside party to fix the problems associated with the roll. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to deny the request from Freesoil Township, Mason County to waive the fees associated with assumption of jurisdiction of the assessment roll. (Item 11 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt staff recommendations to change the classification for the following parcels in order to resolve outstanding court cases: File 11-0340: Buckeye Terminals – Industrial Personal, File 10-0999: Buckeye Terminals – Industrial Personal, File 10-0879: Marathon Co – Industrial Real, File 11-0166: Marathon Co – Industrial Personal, and File 11-0246: Marathon Co – Industrial Personal. (Item 12 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2012 State Average Tax Rate. (Item 13 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2012 Values for the DNR PILT Properties. (Item 14 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemption Special Items Agenda. ([See attached link for file identification](#)) (Item 15 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. ([See attached link for file identification](#)) (Item 16 on agenda)

It was moved by Simon, 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 17 on agenda)

These certifications will expire on **May 1, 2015**.

### **Recertification's**

#### **Alcona County**

Gustin Township  
Millen Township

#### **Berrien County**

Bainbridge Township  
Oronoko Township

#### **Calhoun County**

Pennfield Charter Township

#### **Kent County**

City of Wyoming  
Grand Rapids Charter Township

#### **Monroe County**

Dundee Township

#### **Leelanau County**

Leelanau Township

#### **Oakland County**

City of Auburn Hills  
City of Berkley  
City of Birmingham  
City of Bloomfield Hills  
City of the Village of Clarkston  
City of Clawson  
City of Farmington  
City of Ferndale  
City of Hazel Park  
City of Huntington Woods  
City of Keego Harbor  
City of Lake Angelus  
City of Lathrup Village  
City of Madison Heights

City of Orchard Lake  
City of Pleasant Ridge  
City of Pontiac  
City of Rochester  
City of Rochester Hills  
City of Royal Oak  
City of South Lyon  
City of Sylvan Lake  
City of Troy  
City of Walled Lake  
City of Wixom  
Village of Beverly Hills  
Village of Bingham Farms  
Village of Franklin  
Village of Holly  
Village of Leonard  
Village of Milford  
Village of Ortonville  
Village of Oxford  
Village of Wolverine Lake  
Bloomfield Charter Township  
Brandon Charter Township  
Commerce Charter Township  
Highland Charter Township  
Independence Charter Township  
Lyon Charter Township  
Milford Charter Township  
Oakland Charter Township  
Orion Charter Township  
Oxford Charter Township  
Royal Oak Charter Township  
Springfield Charter Township  
Waterford Charter Township  
White Lake Charter Township  
West Bloomfield Charter Township  
Addison Township  
Groveland Township  
Holly Township  
Novi Township  
Rose Township  
Southfield Township  
**Ottawa County**  
Park Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences.** ([See attached link for file identification.](#)) (Item 18 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda.** ([See attached link for file identification.](#)) (Item 19 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 14, 2012**. (Item 20 on agenda)

**Acme Township, Grand Traverse County**

**154-11-1491 GROVE GARDENING; 28-01-900-431-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350  
2010 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350  
2011 AV from \$ 0 to \$ 2,350 TV from \$ 0 to \$ 2,350

**City of Traverse City, Grand Traverse County**

**154-11-1600 GREAT LAKES MORTGAGE FUNDING; 28-51-900-782-02; Personal Property**

2010 AV from \$ 0 to \$ 8,800 TV from \$ 0 to \$ 8,800  
2011 AV from \$ 4,000 to \$ 8,800 TV from \$ 4,000 to \$ 8,800

**East Bay Township, Grand Traverse County**

**154-10-1730 FEDERATED OIL & GAS PROPERTIES INC.; 03-900-005-01; Personal Property**

2008 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000  
2009 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000  
2010 AV from \$ 0 to \$ 20,000 TV from \$ 0 to \$ 20,000

**154-11-1507 DREAM WORKS BUILDERS; 28-03-900-005-93; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750  
2010 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750  
2011 AV from \$ 0 to \$ 2,750 TV from \$ 0 to \$ 2,750

**154-11-1508 FIREFLY FABRICS LLC; 28-03-900-006-06; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730  
2010 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730  
2011 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

**154-11-1509 MOEGGENBERG PROPERTIES LLC; 28-03-900-005-85; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200  
2010 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200  
2011 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200

**Garfield Township, Grand Traverse County**

**154-11-1537 MICHIGAN LEGAL GROUP PC; 28-05-900-396-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 20,050 TV from \$ 0 to \$ 20,050  
2010 AV from \$ 0 to \$ 20,050 TV from \$ 0 to \$ 20,050  
2011 AV from \$ 0 to \$ 20,050 TV from \$ 0 to \$ 20,050

**Green Lake Township, Grand Traverse County**

**154-11-1555** PINE RIDGE RESORT; 28-07-900-211-47; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180  
2010 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180  
2011 AV from \$ 0 to \$ 17,180 TV from \$ 0 to \$ 17,180

**Peninsula Township, Grand Traverse County**

**154-11-1587** OTTAWA INC.; 28-11-900-181-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 13,720 TV from \$ 0 to \$ 13,720  
2010 AV from \$ 0 to \$ 13,720 TV from \$ 0 to \$ 13,720  
2011 AV from \$ 0 to \$ 13,720 TV from \$ 0 to \$ 13,720

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2012**. (Item 20 on agenda)

**East Bay Township, Grand Traverse County**

**154-10-1054** MERIT ENERGY; 28-03-900-107-09; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300  
2009 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300  
2010 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300

**154-10-1589** MERIT ENERGY; 28-03-900-100-12; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000  
2009 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000  
2010 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000

**154-10-1590** MERIT ENERGY; 28-03-900-107-08; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 5,750 TV from \$ 0 to \$ 5,750  
2009 AV from \$ 0 to \$ 5,750 TV from \$ 0 to \$ 5,750  
2010 AV from \$ 0 to \$ 5,750 TV from \$ 0 to \$ 5,750

**154-10-1591** MERIT ENERGY; 28-03-900-225-01; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 4,500 TV from \$ 0 to \$ 4,500  
2009 AV from \$ 0 to \$ 13,050 TV from \$ 0 to \$ 13,050  
2010 AV from \$ 0 to \$ 11,500 TV from \$ 0 to \$ 11,500

**154-10-1592** MERIT ENERGY; 28-03-900-116-15; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900  
2009 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900  
2010 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900

**City of Manistee, Manistee County**

**154-10-1707 AZTEC PRODUCING CO. INC.; 51-51-290-011-00; PERSONAL PROPERTY**

2008 AV from \$ 59,100 to \$ 53,350 TV from \$ 59,100 to \$ 53,350  
2009 AV from \$ 59,100 to \$ 52,800 TV from \$ 59,100 to \$ 52,800  
2010 AV from \$ 59,100 to \$ 53,050 TV from \$ 59,100 to \$ 53,050  
2011 AV from \$ 59,100 to \$ 53,100 TV from \$ 59,100 to \$ 53,100

**154-10-1708 AZTEC PRODUCING CO. INC.; 51-51-190-063-00; PERSONAL PROPERTY**

2008 AV from \$ 51,800 to \$ 208,150 TV from \$ 51,800 to \$ 208,150  
2009 AV from \$ 51,800 to \$ 221,600 TV from \$ 51,800 to \$ 221,600  
2010 AV from \$ 51,800 to \$ 217,650 TV from \$ 51,800 to \$ 217,650  
2011 AV from \$ 51,800 to \$ 212,900 TV from \$ 51,800 to \$ 212,900

**154-10-1709 AZTEC PRODUCING CO. INC.; 51-51-190-062-00; PERSONAL PROPERTY**

2008 AV from \$ 367,500 to \$ 381,150 TV from \$ 367,500 to \$ 381,150  
2009 AV from \$ 367,500 to \$ 463,350 TV from \$ 367,500 to \$ 463,350  
2010 AV from \$ 367,500 to \$ 474,650 TV from \$ 367,500 to \$ 474,650  
2011 AV from \$ 367,500 to \$ 453,800 TV from \$ 367,500 to \$ 453,800

**154-10-1710 AZTEC PRODUCING CO. INC.; 51-51-190-016-00; PERSONAL PROPERTY**

2008 AV from \$ 55,000 to \$ 109,250 TV from \$ 55,000 to \$ 109,250  
2009 AV from \$ 55,000 to \$ 104,000 TV from \$ 55,000 to \$ 104,000  
2010 AV from \$ 55,000 to \$ 99,250 TV from \$ 55,000 to \$ 99,250  
2011 AV from \$ 55,000 to \$ 96,900 TV from \$ 55,000 to \$ 96,900

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

**City of Manistee, Manistee County**

**154-10-1711 WEST BAY EXPLORATION COMPANY; 51-51-390-030-02; Personal Property**

2008 AV from \$ 74,300 to \$ 125,850 TV from \$ 74,300 to \$ 125,850  
2009 AV from \$ 66,200 to \$ 109,700 TV from \$ 66,200 to \$ 109,700  
2010 AV from \$ 63,400 to \$ 106,350 TV from \$ 63,400 to \$ 106,350  
2011 AV from \$ 59,300 to \$ 102,000 TV from \$ 59,300 to \$ 102,000

**Avery Township, Montmorency County**

**154-10-1197 PETROLEUM DEVELOPMENT CORP.; 60-002-900-000-360-00; Personal Property**

2008 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000  
2009 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000  
2010 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000

**Briley Township, Montmorency County**

**154-11-0423 DELTA OIL CO. INC.; 60-003-015-000-899-00; REAL PROPERTY**

2009 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882  
2010 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882  
2011 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882

**154-11-0424 JORDAN DEVELOPMENT CO. LLC; 60-003-011-000-899-00; REAL PROPERTY**

2009 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 150,300  
2010 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 145,791  
2011 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 150,300

**154-11-0478 BELDEN & BLAKE CORP./WARD LAKE; 60-003-126-000-899-00; Real Property**

2009 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 68,500  
2010 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 66,445  
2011 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 68,500

**154-11-0479 TERRA ENERGY COMPANY LLC; 60-003-111-000-899-00; REAL PROPERTY**

2009 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 184,400  
2010 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 178,868  
2011 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 184,400

**154-11-0480 TERRA ENERGY COMPANY LLC; 60-003-122-000-899-00; REAL PROPERTY**

2009 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 193,700  
2010 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 187,889  
2011 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 193,700

**Rust Township, Montmorency County**

**154-11-0332 SAVOY ENERGY; 60-007-900-000-877-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 750,000 TV from \$ 0 to \$ 750,000  
2010 AV from \$ 0 to \$ 750,000 TV from \$ 0 to \$ 747,750  
2011 AV from \$ 0 to \$ 750,000 TV from \$ 0 to \$ 750,000

**154-11-0333 SAVOY ENERGY; 60-007-134-000-050-01; REAL PROPERTY**

2009 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,700  
2010 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,563  
2011 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,700

**Vienna Township, Montmorency County**

**154-11-0425** JORDAN DEVELOPMENT CO. LLC; 60-008-036-000-899-00; REAL PROPERTY

2009 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 119,400  
2010 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 115,818  
2011 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 119,400

**154-11-0426** TERRA ENERGY COMPANY LLC; 60-008-004-000-035-00; REAL PROPERTY

2009 AV from \$ 6,500 to \$ 49,688 TV from \$ 3,423 to \$ 46,611  
2010 AV from \$ 6,500 to \$ 49,688 TV from \$ 3,412 to \$ 46,600  
2011 AV from \$ 6,200 to \$ 49,388 TV from \$ 3,470 to \$ 46,658

**City of Livonia, Wayne County**

**154-09-2279** WEST BAY EXPLORATION; 46-999-00-0685-000; PERSONAL PROPERTY

2008 AV from \$ 74,450 to \$ 285,500 TV from \$ 74,450 to \$ 285,500  
2009 AV from \$ 606,070 to \$ 789,350 TV from \$ 606,070 to \$ 789,350

**154-09-2280** WEST BAY EXPLORATION; 46-999-00-0687-000; PERSONAL PROPERTY

2008 AV from \$ 110,400 to \$ 568,650 TV from \$ 110,400 to \$ 568,650  
2009 AV from \$ 562,160 to \$ 953,500 TV from \$ 562,160 to \$ 953,500

**City of Romulus, Wayne County**

**154-10-1044** RDD INVESTMENT CORP. LLC; 80-999-00-3574-000; PERSONAL PROPERTY

2008 AV from \$ 142,100 to \$ 667,950 TV from \$ 142,100 to \$ 667,950  
2009 AV from \$ 133,300 to \$ 632,400 TV from \$ 133,300 to \$ 632,400

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 20 on agenda)

**Acme Township, Grand Traverse County**

**154-11-1489** BRENT'S EXCAVATING INC.; 28-01-900-443-00; PERSONAL PROPERTY

**\*This was also a concurrence.**

2009 AV from \$ 0 to \$ 1,720 TV from \$ 0 to \$ 1,720  
2010 AV from \$ 0 to \$ 1,450 TV from \$ 0 to \$ 1,450  
2011 AV from \$ 0 to \$ 1,290 TV from \$ 0 to \$ 1,290

**City of Traverse City, Grand Traverse County**

**154-11-1604** WEST BAY GROUP; 28-51-900-785-40; PERSONAL PROPERTY  
\*This was also a concurrence.

2009 AV from \$ 0 to \$ 910 TV from \$ 0 to \$ 910  
2010 AV from \$ 0 to \$ 850 TV from \$ 0 to \$ 850  
2011 AV from \$ 0 to \$ 950 TV from \$ 0 to \$ 950

**East Bay Township, Grand Traverse County**

**154-11-1513** PRO BUILDERS INC.; 28-03-900-006-03; PERSONAL PROPERTY  
\*This was also a concurrence.

2009 AV from \$ 0 to \$ 330 TV from \$ 0 to \$ 330  
2010 AV from \$ 0 to \$ 290 TV from \$ 0 to \$ 290  
2011 AV from \$ 0 to \$ 310 TV from \$ 0 to \$ 310

**Garfield Township, Grand Traverse County**

**154-11-1523** ANTIQUE EMPORIUM INC.; 28-05-900-395-95; PERSONAL PROPERTY  
\*This was also a concurrence.

2009 AV from \$ 0 to \$ 170 TV from \$ 0 to \$ 170  
2010 AV from \$ 0 to \$ 160 TV from \$ 0 to \$ 160  
2011 AV from \$ 0 to \$ 210 TV from \$ 0 to \$ 210

**Peninsula Township, Grand Traverse County**

**154-11-1597** ANDREW GAINES COMPANY; 28-11-900-173-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 50 TV from \$ 0 to \$ 50  
2010 AV from \$ 0 to \$ 1,070 TV from \$ 0 to \$ 1,070

It was moved by Simon, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 20 on agenda)

**Garfield Township, Grand Traverse County**

**154-11-1524** BIG KAHUNA CHARTERS; 28-05-900-395-94; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 8,670 TV from \$ 0 to \$ 8,670  
2010 AV from \$ 0 to \$ 8,670 TV from \$ 0 to \$ 8,670  
2011 AV from \$ 0 to \$ 8,670 TV from \$ 0 to \$ 8,670

**154-11-1525** BLACKBIRD ARTS CENTER LLC; 28-05-900-395-86; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 5,810 TV from \$ 0 to \$ 5,810  
2011 AV from \$ 0 to \$ 5,810 TV from \$ 0 to \$ 5,810

**Peninsula Township, Grand Traverse County**

**154-11-1588** PENINSULA TILE; 28-11-900-182-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 4,750 TV from \$ 0 to \$ 4,750  
2010 AV from \$ 0 to \$ 4,750 TV from \$ 0 to \$ 4,750  
2011 AV from \$ 0 to \$ 4,750 TV from \$ 0 to \$ 4,750

**Avery Township, Montmorency County**

**154-10-1348** MERIT ENERGY; 60-002-900-000-350-00; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 1,100,000 TV from \$ 0 to \$ 1,100,000  
2009 AV from \$ 0 to \$ 1,100,000 TV from \$ 0 to \$ 1,100,000  
2010 AV from \$ 0 to \$ 1,100,000 TV from \$ 0 to \$ 1,100,000

**City of Southfield, Oakland County**

**154-11-1393** CLEAR RATE COMMUNICATIONS; 76-99-55-151-800; PERSONAL PROPERTY

2009 AV from \$ 104,430 to \$ 134,190 TV from \$ 104,430 to \$ 134,190  
2010 AV from \$ 128,730 to \$ 168,510 TV from \$ 128,730 to \$ 168,510

**City of South Haven, Van Buren County**

**154-10-1655** SOUTH HAVEN COMM. HOSPITAL AUTHORITY; 80-53-900-896-00; PERSONAL PROPERTY

**\*The Commission approved the withdrawal in anticipation of receipt of the paperwork to withdraw the petition.**

2008 AV from \$ 50,000 to \$ 448,600 TV from \$ 50,000 to \$ 448,600  
2009 AV from \$ 50,000 to \$ 416,000 TV from \$ 50,000 to \$ 416,000  
2010 AV from \$ 50,000 to \$ 358,600 TV from \$ 50,000 to \$ 358,600

It was moved by Simon, supported by Roberts, and unanimously approved several MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 20 on agenda)

**City of Benton Harbor, Berrien County**

**154-11-0428** BENTON HARBOR AREA SCHOOLS; 11-51-0804-0003-07-9; REAL PROPERTY

2009 AV from \$ 1,129,100 to \$ 0 TV from \$ 1,129,100 to \$ 0  
2010 AV from \$ 1,553,500 to \$ 0 TV from \$ 1,125,712 to \$ 0  
2011 AV from \$ 450,700 to \$ 0 TV from \$ 377,800 to \$ 0

**Acme Township, Grand Traverse County**

**154-11-1605** COUNTRY HERMITAGE BED & BREAKFAST LLC; 28-01-900-422-00;  
PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 9,150 TV from \$ 0 to \$ 9,150  
2010 AV from \$ 0 to \$ 7,970 TV from \$ 0 to \$ 7,970  
2011 AV from \$ 0 to \$ 7,360 TV from \$ 0 to \$ 7,360

**City of Traverse City, Grand Traverse County**

**154-11-1603** SHANNON PC; 28-51-900-785-42; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 160 TV from \$ 0 to \$ 160  
2010 AV from \$ 0 to \$ 130 TV from \$ 0 to \$ 130  
2011 AV from \$ 0 to \$ 130 TV from \$ 0 to \$ 130

**154-11-1511** PENINSULA SNOW REMOVAL; 28-03-900-005-60; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,490 TV from \$ 0 to \$ 1,490  
2010 AV from \$ 0 to \$ 1,240 TV from \$ 0 to \$ 1,240  
2011 AV from \$ 0 to \$ 1,060 TV from \$ 0 to \$ 1,060

**Garfield Township, Grand Traverse County**

**154-11-1527** CHERRY TOWN TAX EXPRESS; 28-05-900-395-87; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 2,220 TV from \$ 0 to \$ 2,220  
2011 AV from \$ 0 to \$ 2,220 TV from \$ 0 to \$ 2,220

**154-11-1540** RELIABLE MECHANICAL SYSTEMS INC.; 28-05-900-395-85; Personal Property

2011 AV from \$ 0 to \$ 5,450 TV from \$ 0 to \$ 5,450

**154-11-1541** RETIREMENT INCOME STRATEGIES LLC; 28-05-900-395-80; Personal Property

2009 AV from \$ 0 to \$ 5,210 TV from \$ 0 to \$ 5,210  
2010 AV from \$ 0 to \$ 5,180 TV from \$ 0 to \$ 5,180  
2011 AV from \$ 0 to \$ 4,390 TV from \$ 0 to \$ 4,390

**Long Lake Township, Grand Traverse County**

**154-11-1566** WEAVER CONSTRUCTION; 28-08-900-177-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 4,130 TV from \$ 0 to \$ 4,130  
2010 AV from \$ 0 to \$ 3,880 TV from \$ 0 to \$ 3,880  
2011 AV from \$ 0 to \$ 3,640 TV from \$ 0 to \$ 3,640

**Moran Township, Mackinac County**

**154-11-1220** BG MANAGEMENT/GRIFFIN BEVERAGE CO.; 49-008-890-001-00; REAL-IFT PROPERTY

2010 AV from \$ 404,900 to \$ 338,300 TV from \$ 404,900 to \$ 338,300

2011 AV from \$ 401,900 to \$ 335,400 TV from \$ 401,900 to \$ 335,400

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 20 on agenda)

Public Comment (Item 21 on agenda):

Craig Borr from MI Electric Cooperatives and Tom Harrell from Alger Delta Cooperatives appeared before the Commission to discuss the STC action taken in December to eliminate the System Economic Factors. Mr. Borr and Mr. Harrell asked to meet with staff regarding the elimination of the factor and how the factor is calculated. Mr. Harrell indicated he would send a letter formally requesting the STC to form a work group regarding the SEF issue.

Joyce Williams from Terra Energy appeared before the Commission to discuss Bulletin 6 of 2011. Ms. Williams stated that she had responded to the STC regarding Bulletin 6 when it was out for public comment. Ms. Williams offered to work with the staff to prepare a Bulletin that would work for all parties involved.

The next Commission meeting will be held May 14, 2012 at the Lansing Center in Meeting Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:40 a.m.

**DATED TYPED: April 18, 2012**

**DATE APPROVED: May 14, 2012**

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

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

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**Barry N. Simon, Member**  
**State Tax Commission**