



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***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue, Lansing, Michigan***

***September 16, 2008  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC (Arrived at 10:02 a.m.)***

***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 Naftaly, and unanimously approved to adopt the minutes of August 19, 2008, as presented. (Item 1 on agenda)

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt Executive Secretary Sobel's recommendation to assume jurisdiction of the 2008 assessment roll for the City of Saugatuck, Allegan County, order the Township to hire an outside party to review all the actions of the March Board of Review and that party report to the Commission regarding their findings by February 1, 2009. (Item 2 on agenda)

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the 2009 Meeting Schedule with changing the February date from Monday, February 9, 2009 to Monday, February 2, 2009. (Item 3 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to defer a decision on the classification appeals until the October 14, 2008 meeting, with the exception of approving the closure of files 08-081 and 08-082 (closed because the taxpayer did not appeal classification to the March Board of Review). (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the order to return jurisdiction of the 2005 roll to Lee Township, Allegan County. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept Executive Secretary Sobel's recommendation to order a full follow up 14 point review for Otisco Township, Ionia County and Porter Township, Midland County who were substantially non compliant on their first review. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept Executive Secretary Sobel's recommendation to delay action for Standardization of Assessment Roll Classification Codes to seek input from MAA and MAED. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept Executive Secretary Sobel's recommendation to adopt the request from the State Assessors Board regarding the Property Tax Administration Fee and ask the Department of Treasury to conduct a pilot audit program of the use of the administrative fee by local units. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved Form 2795 (L-4046), Taxable Valuations. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions with the exception of 3-08-0009 which will be held until the October 14, 2008 meeting because of an error in the title. (Item 11 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 Neighborhood Enterprise Zone Special Items Agenda. (Item 12 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 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 **Special Items Agenda**. (Item 14 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. (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 14, 2008**. (Item 16 on agenda)

### **Midland County, City of Midland**

**154-07-2951**; METC; 19-13-09-078; PERSONAL PROPERTY

2005 AV from \$ 4,534,700 to \$ 507,516 TV from \$ 4,534,700 to \$ 507,516

2006 AV from \$ 4,534,700 to \$ 507,516 TV from \$ 4,534,700 to \$ 507,516

**Oakland County, City of Novi**

**154-08-0454**; DR. GILMORE, LACIVITA & ASSOC. PC; 50-99-00-003-135; Personal Property

2008 AV from \$ 30,700 to \$ 59,590 TV from \$ 30,700 to \$ 59,590

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 27, 2008**. (Item 16 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 **April 9, 2009**. (Item 16 on agenda)

**Genesee County, Davison Township**

**154-07-2508**; LOIS L. OELFKE; 25-05-28-300-019; REAL PROPERTY

2005 AV from \$ 90,600 to \$ 135,597 TV from \$ 58,138 to \$ 129,786  
2006 AV from \$ 91,500 to \$ 138,925 TV from \$ 60,056 to \$ 134,050  
2007 AV from \$ 98,100 to \$ 149,723 TV from \$ 62,278 to \$ 139,001

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

**Kalamazoo County, City of Portage**

**154-08-0219**; MALY ENTERPRISES LTD. INC.; 91600-078-A; PERSONAL PROPERTY

2006 AV from \$ 800 to \$ 6,120 TV from \$ 800 to \$ 6,120  
2007 AV from \$ 3,300 to \$ 6,120 TV from \$ 3,300 to \$ 6,120

**Macomb County, City of Warren**

**154-07-2695**; LEONARD MACHINE TOOL SYS.; 99-02-225-300; PERSONAL PROPERTY

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

2005 AV from \$ 426,819 to \$ 479,801 TV from \$ 426,819 to \$ 479,801  
2006 AV from \$ 413,758 to \$ 466,101 TV from \$ 413,758 to \$ 466,101  
2007 AV from \$ 401,392 to \$ 448,751 TV from \$ 401,392 to \$ 448,751

**Wayne County, Van Buren Township**

**154-07-2826**; HURON VALLEY STEEL CORP.; 83-999-00-0332-000; PERSONAL PROPERTY

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

2005 AV from \$ 8,262,200 to \$ 5,862,600 TV from \$ 8,262,200 to \$ 5,862,600  
2006 AV from \$ 4,863,100 to \$ 5,163,800 TV from \$ 4,863,100 to \$ 5,163,800  
2007 AV from \$ 4,880,600 to \$ 4,925,300 TV from \$ 4,880,600 to \$ 4,925,300

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

**Kent County, City of Kentwood**

**154-07-2778; LACKS ENTITIES; 41-50-65-025-668; PERSONAL PROPERTY**

2005 AV from \$ 0 to \$ 1,095,800 TV from \$ 0 to \$ 1,095,800  
2006 AV from \$ 0 to \$ 1,481,600 TV from \$ 0 to \$ 1,481,600  
2007 AV from \$ 710,000 to \$ 1,480,200 TV from \$ 710,000 to \$ 1,480,200

**154-07-2779; LACKS ENTITIES; 41-50-65-026-264; PERSONAL PROPERTY**

2007 AV from \$ 516,000 to \$ 0 TV from \$ 516,000 to \$ 0

**154-07-2780; LACKS ENTITIES; 41-50-65-014-146; PERSONAL PROPERTY**

2005 AV from \$ 1,588,900 to \$ 665,200 TV from \$ 1,588,900 to \$ 665,200  
2006 AV from \$ 1,571,900 to \$ 724,100 TV from \$ 1,571,900 to \$ 724,100  
2007 AV from \$ 2,950,200 to \$ 2,136,300 TV from \$ 2,950,200 to \$ 2,136,300

**154-07-2781; LACKS ENTITIES; 41-50-65-014-149; PERSONAL PROPERTY**

2005 AV from \$ 4,484,100 to \$ 2,303,100 TV from \$ 4,484,100 to \$ 2,303,100  
2006 AV from \$ 5,089,600 to \$ 3,814,300 TV from \$ 5,089,600 to \$ 3,814,300  
2007 AV from \$ 5,371,100 to \$ 4,343,800 TV from \$ 5,371,100 to \$ 4,343,800

**154-07-2782; LACKS ENTITIES; 41-50-65-022-545; PERSONAL PROPERTY**

2005 AV from \$ 2,698,400 to \$ 2,493,000 TV from \$ 2,698,400 to \$ 2,493,000  
2006 AV from \$ 2,881,900 to \$ 2,308,400 TV from \$ 2,881,900 to \$ 2,308,400  
2007 AV from \$ 2,774,600 to \$ 2,215,800 TV from \$ 2,774,600 to \$ 2,215,800

**Kent County, Cascade Township**

**154-07-2713; LACKS ENTITIES; 41-50-18-022-861; PERSONAL PROPERTY**

2007 AV from \$ 66,400 to \$ 98,500 TV from \$ 66,400 to \$ 98,500

**Kent County, Cascade Township**

**154-07-2714; LACKS ENTITIES; 41-50-18-006-675; PERSONAL PROPERTY**

2007 AV from \$ 411,200 to \$ 155,400 TV from \$ 411,200 to \$ 155,400

**154-07-2715; LACKS ENTITIES; 41-50-18-005-852; PERSONAL PROPERTY**

2007 AV from \$ 1,705,800 to \$ 1,426,000 TV from \$ 1,705,800 to \$ 1,426,000

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

**Ingham County, City of East Lansing**

**154-08-0474; GLOBAL TOWER LLC; 33-20-02-08-200-803; REAL PROPERTY**

2006 AV from \$ 90,800 to \$ 140,596 TV from \$ 89,660 to \$ 140,596  
2007 AV from \$ 90,800 to \$ 142,105 TV from \$ 90,800 to \$ 142,105  
2008 AV from \$ 90,800 to \$ 145,626 TV from \$ 90,800 to \$ 145,626

It was moved by Morgan, supported by Roberts, 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 Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the State Tax Commissions Ethics Policy and have the Procedures reviewed by the Attorney General's Office. (Item 17 on agenda)

The Commission received for their review Senate Bill 1460.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:30 P.M.

**DATED TYPED: September 17, 2008**

**DATE APPROVED: October 14, 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**