



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
7th Floor, Mason Building, Lansing, Michigan***

***October 22, 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 Morgan, supported by Roberts and unanimously approved to adopt the minutes of October 2, 2007, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2008 Cellular Table. (Item 2 on agenda)

David Lee, Executive Secretary of the State Assessors Board appeared before the Commission to discuss the steps the SAB are taking to address issues that have surfaced as common problems during the 14-point reviews. Dave Hieber also appeared before the Commission to discuss some options for changing the format of the review. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to have field staff complete follow up reviews on only those units that are substantially non compliant. Those units that are non compliant provide to the Commission documentation on the correction of the deficiencies in the review and then work with the County Equalization Departments to ensure they have provided accurate information. It was also approved to have Executive Secretary Sobel form a work group regarding the issues of the 14 Point Review and report back to the Commission. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 8 of 2007, regarding Reporting and Valuing of Self Constructed Assets. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to work with the Attorney General to develop a bulletin regarding the definition on Wood Harvesting Equipment. (Item 5 on agenda)

The issue relating to Thumb Electric Cooperative System Economic Factor was postponed. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 7 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 8 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the staff recommendation on dismissing 154 Petitions for SEMCO, DTE, and MichCon. (Item 9 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 10 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 11 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 **November 6, 2007**. (Item 12 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 until **December 20, 2007**. (Item 12 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 until **February 8, 2008**. (Item 12 on the agenda)

Bruce Township, Macomb County

154-02-1714; Ford Motor Co.; 27-01-90-015-000; Personal Property

2000 AV from \$79,199,900 to \$35,243,900; TV from \$79,199,900 to \$35,243,900

2001 AV from \$73,880,300 to \$35,456,800; TV from \$73,880,300 to \$35,456,800

154-02-1715; Ford Motor Co.; 27-01-80-900-011; Personal Property

2000 AV from \$60,932,800 to \$58,991,200; TV from \$60,932,800 to \$58,991,200

2001 AV from \$56,271,200 to \$54,465,300; TV from \$56,271,200 to \$54,465,300

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 12 on the agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 12 on the agenda)

Plymouth Township, Wayne County

154-07-1030; Freudenberg Nok Gen'l Partnership; 78-999-00-0432-200; Personal Property

2005 AV from \$2,950,290 to \$3,400,200; TV from \$2,950,290 to \$3,400,200

2006 AV from \$2,191,480 to \$2,455,700; TV from \$2,191,480 to \$2,455,700

It was moved by Morgan, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions as **submitted**: (Item 12 on the 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 12 on the agenda)

City of Flint, Genesee County

154-07-1022; The Polack Corporation; P-63527-8; Personal Property

2006 AV from \$ 0 to \$ 8,800; TV from \$ 0 to \$ 8,800

City of Grand Blanc, Genesee County

154-07-0999; Roly Poly Restaurant; 56-80-455-107; Personal Property

2005 AV from \$ 0 to \$ 13,750; TV from \$ 0 to \$ 13,750

2006 AV from \$ 5,000 to \$ 11,840; TV from \$ 5,000 to \$ 11,840

2007 AV from \$ 5,500 to \$ 10,370; TV from \$ 5,500 to \$ 10,370

Charlton Township, Otsego County

154-05-4072; Muskegon Development Co.; 69-024-900-024-075-00; Personal Property

2003 AV from \$2,215,300 to \$2,386,550; TV from \$2,215,300 to \$2,386,550

2004 AV from \$2,090,700 to \$2,262,400; TV from \$2,090,700 to \$2,262,400

2005 AV from \$2,164,800 to \$2,337,450; TV from \$2,164,800 to \$2,337,450

Chester Township, Otsego County

154-05-4086; Muskegon Development Co.; 69-033-900-030-060-00; Personal Property

2003 AV from \$1,567,400 to \$1,695,850; TV from \$1,567,400 to \$1,695,850
2004 AV from \$1,435,900 to \$1,551,550; TV from \$1,435,900 to \$1,551,550
2005 AV from \$1,317,900 to \$1,428,250; TV from \$1,317,900 to \$1,428,250

Dover Township, Otsego County

154-05-4094; Muskegon Development Co.; 69-052-900-013-016-00; Personal Property

2003 AV from \$ 440,250 to \$ 464,850; TV from \$ 440,250 to \$ 464,850
2004 AV from \$ 399,650 to \$ 422,600; TV from \$ 399,650 to \$ 422,600
2005 AV from \$ 365,550 to \$ 386,250; TV from \$ 365,550 to \$ 386,250

Livingston Township, Otsego County

154-05-4108; Muskegon Development Co.; 69-082-900-024-145-00; Personal Property

2003 AV from \$ 188,150 to \$ 263,500; TV from \$ 188,150 to \$ 263,500
2004 AV from \$ 183,800 to \$ 257,450; TV from \$ 183,800 to \$ 257,450
2005 AV from \$ 165,000 to \$ 238,100; TV from \$ 165,000 to \$ 238,100

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 for Salem Township, Allegan County appeared to discuss the fact that their assessor has certified more than he is able to under his level of certification. Heath Township and Overisel Township Supervisors failed to appear. It was moved by Morgan, supported by Roberts, and unanimously approved to adopt official orders to assume jurisdiction of the 2007 assessment roll for Salem, Heath, and Overisel Townships in Allegan County and refer the Assessor to the State Assessors Board. (Item 13 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:20 P.M.

DATED TYPED: **October 23, 2007**

DATE APPROVED: **November 6, 2007**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Frederick W. Morgan, Member
State Tax Commission