



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

***Tuesday, October 26, 2010  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Barry N. Simon, Member STC***

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

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

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of September 20, 2010. (Item 1 on agenda)

The Commission received a report from MAED Representatives Blaine McCleod and Mike Galligan. They discussed the results of the session from the MAED Conference which focused on the strengths and weaknesses of the assessment administration process. They also discussed with the Commission developing a seminar for elected officials to better understand assessing practices. (Item 2 on agenda)

Linda Pizzi was scheduled, but did not appear before the Commission for a revocation hearing. Michael Gillett, Field Staff with the Assessment and Certification Division discussed with the Commission findings regarding the local units Ms. Pizzi assessed. The Commission received a recommendation from the Assessor Discipline Advisory Committee to revoke Ms. Pizzi's certification. It was moved by Simon, supported by Roberts, and unanimously approved to adopt the recommendation to revoke Ms. Pizzi's certification and to ask the Executive Director to draft an order of revocation. (Item 3 on agenda)

It was moved by Simon, approved by Roberts, and unanimously approved to accept the recommendation of the Assessor Discipline Advisory Committee and adopt the official order to revoke Ms. Allison Chmielewski's certification. (Item 4 on agenda)

It was moved by Simon, approved by Roberts, and unanimously approved to accept the recommendation of the Assessor Discipline Advisory Committee and adopt the official order to revoke Mr. Robert Ricksgers certification. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to accept the recommendation of the Assessor Discipline Advisory Committee regarding Mr. Richard Oliver. Mr. Oliver will be placed on probation for 6 months and 14 Point Reviews were ordered for all local units for which Mr. Oliver is the assessor of record. The Discipline Advisory Committee will review the results of the 14 Point Review and make a final recommendation to the Commission. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to accept the recommendation of Ms. Sobel, Executive Director to release the Mini-Review results of the local units and require those units who failed to send in a corrective action plan. (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2008 assessment roll for the City of Saugatuck, Allegan County. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2009 assessment roll for Shelby Township, Macomb County. (Item 7 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 North Branch Township, Lapeer County. (Item 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll to Wilson Township, Charlevoix County. (Item 9 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 13 of 2010 County and State Equalization Calendar for 2011. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 14 of 2010 Property Tax and Collections Calendar for 2011. (Item 11 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 15 of 2010 Procedural Changes for the 2011 Assessment Year. (Item 12 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 16 of 2010 Inflation Rate Multiplier for use in 2011. (Item 13 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 17 of 2010 3<sup>rd</sup> Quarter Certified Interest Rates. (Item 14 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Q and A for Boards of Review. (Item 15 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to allow the reconsideration request of appeals 10-0675, 10-875 through 10-0879, and 10-0986 and 10-0987 but to maintain the prior determination of Commercial Real. The Commission allowed reconsideration of appeals 10-0872, 10-0869 through 10-0871, 10-0865 through 10-0868, and 10-1013 and 10-1014 but maintained the prior determination of Residential Real. The Commission allowed reconsideration of appeal 10-0887 and 10-0888 but retained the prior determination of Utility Personal. The Commission allowed reconsideration of appeal 10-0929 and changed the classification to Industrial Real. The Commission allowed reconsideration of appeal 10-0927 and changed the classification to Industrial Personal. The Commission allowed reconsideration of appeal 10-1009 and changed the classification to Agricultural Real. (Item 16 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Executive Director Sobel's recommendation to approve the economic factor to be applied to Table J for ANR Pipeline and Mid Michigan Gas Storage for 2011 thru 2014. (Item 17 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Air and Water Pollution Control Forms 4480, 4481, 4478 and 4479. (Item 18 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2011 Personal Property Statement Form L-4175 (Treasury form 632). (Item 19 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2011 Personal Property Forms 2698, 2699, 2807, 3589, 3595, 3612, 3966, and 4565. (Item 20 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the list of Certification Applicants. (Item 21 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certifications submitted by staff. (Item 22 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions ([See attached link for file identification](#)) and Special Items Exemptions ([See attached link for file identification](#)). (Item 23 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 24 on agenda)

These certifications will expire on **May 1, 2013**.

**Recertification's:**

**Berrien County**

Watervliet Township

**Genesee County**

City of Swartz Creek

**Jackson County**  
Sandstone Charter Township

**Lapeer County**  
Metamora Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences with the parcel number correction.** (Item 25 on agenda) ([See attached link for file identification.](#))

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 26 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 7, 2010.** (Item 27 on agenda)

**City of Burton, Genesee County**

**154-10-0828** ELGA CREDIT UNION; 25-59-22-300-017; REAL PROPERTY

2008 AV from \$ 866,600 to \$ 1,502,500 TV from \$ 830,009 to \$ 1,129,821  
2009 AV from \$ 867,400 to \$ 1,493,900 TV from \$ 866,529 to \$ 1,179,533  
2010 AV from \$ 757,900 to \$ 1,265,400 TV from \$ 757,900 to \$ 1,175,994

**City of River Rouge, Wayne County**

**154-07-2952** EES COKE BATTERY LLC; 50-999-00-1096-005; PERSONAL PROPERTY

2005 AV from \$ 44,929,900 to \$ 39,756,023 TV from \$ 44,929,900 to \$ 39,756,023  
2006 AV from \$ 44,659,500 to \$ 38,680,632 TV from \$ 44,659,500 to \$ 38,680,632  
2007 AV from \$ 44,659,500 to \$ 39,161,989 TV from \$ 44,659,500 to \$ 39,161,989  
2008 AV from \$ 39,161,989 to \$ 26,723,804 TV from \$ 39,161,989 to \$ 26,723,804

**154-09-1911** PCI ENTERPRISES COMPANY; 50-998-01-98-92-004; PERSONAL-IFT PROPERTY

2008 AV from \$ 0 to \$ 8,363,065 TV from \$ 0 to \$ 8,363,065

**154-09-1912** DETROIT EDISON COMPANY; 82-50-999-00-0260-020; PERSONAL PROPERTY

2007 AV from \$ 48,720,400 to \$ 47,593,973 TV from \$ 48,720,400 to \$ 47,593,973  
2008 AV from \$ 52,911,800 to \$ 45,897,591 TV from \$ 52,911,800 to \$ 45,897,591  
2009 AV from \$ 56,944,900 to \$ 50,146,473 TV from \$ 56,944,900 to \$ 50,146,473

**154-09-1913** DETROIT EDISON COMPANY; 82-50-999-00-0260-000; PERSONAL PROPERTY

2008 AV from \$ 6,745,600 to \$ 6,669,432 TV from \$ 6,745,600 to \$ 6,669,432  
2009 AV from \$ 7,264,500 to \$ 6,848,068 TV from \$ 7,264,500 to \$ 6,848,068

It was moved by Simon, supported by Roberts, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 27 on agenda)

**Clinton Township, Macomb County**

**154-10-0502** MACOMB COMMUNITY COLLEGE; 16-11-06-126-011; REAL PROPERTY

2008 AV from \$ 0 to \$ 460,100 TV from \$ 0 to \$ 460,100  
2009 AV from \$ 0 to \$ 448,300 TV from \$ 0 to \$ 448,300

**Loud Township, Montmorency County**

**154-10-0891** NANCY J. GUIMOND; 60-005-014-000-120-00; REAL PROPERTY

2008 AV from \$ 32,500 to \$ 41,689 TV from \$ 32,500 to \$ 41,689

**City of Southfield, Oakland County**

**154-10-0862** NUCO2 SUPPLY LLC; 76-99-79-286-609; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 16,430 TV from \$ 0 to \$ 16,430

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 27 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 27 on agenda)

**East Bay Township, Grand Traverse County**

**154-10-0890** GRAND TRAVERSE CONTAINER INC.; 28-03-900-178-02; PERSONAL PROPERTY

2008 AV from \$ 50,000 to \$ 742,980 TV from \$ 50,000 to \$ 742,980  
2009 AV from \$ 50,000 to \$ 1,079,900 TV from \$ 50,000 to \$ 1,079,900

**Fayette Township, Hillsdale County**

**154-10-0831** ALPHI INC.; 30-06-925-000-076; REAL-IFT PROPERTY

2009 AV from \$ 0 to \$ 250,000 TV from \$ 0 to \$ 250,000  
2010 AV from \$ 0 to \$ 250,000 TV from \$ 0 to \$ 249,250

**City of Warren, Macomb County**

**154-10-0447** J M MOLD TECHNOLOGIES; 99-05-572-402; PERSONAL PROPERTY

2008 AV from \$ 40,000 to \$ 61,256 TV from \$ 40,000 to \$ 61,256  
2009 AV from \$ 45,000 to \$ 54,290 TV from \$ 45,000 to \$ 54,290  
2010 AV from \$ 30,574 to \$ 48,912 TV from \$ 30,574 to \$ 48,912

**City of Warren, Macomb County**

**154-10-0952** BLACKWOOD EQUIPMENT COMPANY; 99-04-484-701; PERSONAL PROPERTY

2010 AV from \$ 18,885 to \$ 94,985 TV from \$ 18,885 to \$ 94,985

**Pierson Township, Montcalm County**

**154-10-0946** THOMAS D. & JANE ROESLY; 59-015-008-005-00; REAL PROPERTY

2010 AV from \$ 13,100 to \$ 43,000 TV from \$ 13,100 to \$ 29,077

**City of Birmingham, Oakland County**

**154-10-0947** FACEBOOK INC.; 08-99-00-008-032; PERSONAL PROPERTY

2010 AV from \$ 7,500 to \$ 63,640 TV from \$ 7,500 to \$ 63,640

**City of Southfield, Oakland County**

**154-10-0852** COMPLETE DENTAL CARE; 76-99-81-057-000; PERSONAL PROPERTY

2009 AV from \$ 62,380 to \$ 97,340 TV from \$ 62,380 to \$ 97,340

2010 AV from \$ 68,600 to \$ 83,990 TV from \$ 68,600 to \$ 83,990

**City of Dearborn, Wayne County**

**154-10-0402** ACS HEALTHCARE SOLUTIONS; 84-0000-506100; PERSONAL PROPERTY

2008 AV from \$ 1,044,100 to \$ 2,660,550 TV from \$ 1,044,100 to \$ 2,660,550

2009 AV from \$ 1,044,100 to \$ 2,248,950 TV from \$ 1,044,100 to \$ 2,248,950

2010 AV from \$ 1,044,100 to \$ 2,049,550 TV from \$ 1,044,100 to \$ 2,049,550

Chairman Naftaly indicated that he had received a letter from Mayor O'Reilly stating that he and the other Downriver Mayors were continuing to meet regarding the Automotive Manufacturing Personal Property Tables.

The next Commission meeting will be held December 7, 2010 at the Lansing Center in the Governor's Room.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:40 a.m.

**DATED TYPED:**           **October 27, 2010**

**DATE APPROVED:**       **December 7, 2010**

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