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

***Thursday, April 21, 2011***
***9:00 a.m.***

***PRESENT:*** ***Douglas B. Roberts, Chair STC***
***Robert H. Naftaly, 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.**

Chairman Roberts made a brief statement regarding being more proactive with the Legislature and informing them on when the STC is taking action(s) regarding a local unit.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of February 14, 2011. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to allow Bethel Township, Branch County to correct the problems with the reappraisal but to require completion by September 1, 2011. Failure to correct the problem by the deadline could result in the Commission assuming jurisdiction of the roll for the Township and ordering them to hire an outside party to complete the reappraisal. (Item 2 on agenda)

Maxine McClelland, assessor for Big Rapids Township appeared regarding a complaint received by the State Tax Commission. The Assessor Discipline Advisory Committee recommended that Ms. McClelland be placed on probation and be required to take classes regarding the Board of Review and PRE and to work to improve her relationship with the County Equalization Department. Ms. McClelland indicated that she was no longer going to be the assessor record for the Township and the Township was in the process of hiring a new assessor. It was moved by Naftaly, supported by Simon, and unanimously approved to hold in abeyance the recommendations of the Assessor Discipline Advisory Committee pending the Township hiring a new assessor of record by August 1, 2011. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 3 of 2011 Millage Requests and Rollbacks and approved the updated Forms 612 (L-4028) – 2011 Millage Reduction Fraction Computation, 613 (L-4028 IC) – 2011 Complete Millage Reduction fraction Computation, 614 (L-4029) – 2011 Tax Rate Request, and 2166 (L-4034) – Millage Reduction Fraction Calculations Worksheet. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 4 of 2011 County Multipliers. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 5 of 2011 Certified Interest Rates. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the memorandum of advice to assessors regarding implementation of PA 340 of 2010. (Item 7 on agenda) (See attached link for file identification)

It was moved by Naftaly, supported by Simon, and unanimously approved to rescind the March 21, 2011 memorandum of advice to assessors regarding Klooster v City of Charlevoix. A more detailed memorandum will be provided to the Commission at their May 9, 2011 meeting for approval. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the request from City of Petoskey, Emmet County for a full 14 Point Review. (Item 9 on agenda)

The Commission received a report regarding Reno Township, Iosco County. It was moved by Naftaly, supported by Simon, and unanimously approved the recommendation from Executive Director Sobel to consider the year of completion of the Mini Review, 2009, as the year of discovery. This will allow the local unit or taxpayer to file a "154" petition to correct any incorrect reports for the 2007, 2008, and 2009 years. (Item 10 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2009 assessment roll to the City of Gaastra, Iron County. (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2009 assessment roll to the City of Caspian, Iron County. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2009 and 2010 assessment rolls to Portage Township, Houghton County. (Item 13 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to correct an error made by the assessor of AuSable Township in the inflation rate multiplier and therefore the calculation of taxable values for the residential class. (Item 14 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2010 assessment roll for Beaver Township, Newaygo County. (Item 15 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2010 assessment roll for Wilcox Township, Newaygo County. (Item 16 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the revised listing of Recommended Class Codes. The change was to reflect an error made in the listing of leasehold improvements. (Item 17 on agenda) (See attached link for file identification)

Executive Director Sobel recommended the Commission conduct a pilot program during 2011 to replace the current 14 Point Review and Mini Review Program. This pilot program will be completed in 3 Counties. The pilot will test the effective of a new audit entitled Audit of Minimum Assessing Requirements (AMAR). Staff will report to the Commission by the end of 2011 on the effectiveness of the review and any recommended revisions. It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the new pilot program. (Item 18 on agenda) (See attached link for file identification)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the development of an Assessing Technician Certification and class that will replace the Limited Michigan Assessing Officer Certification. (Item 19 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the recommendation of Executive Director Sobel to require that all assessors report all property classified Industrial Real or Industrial Personal in their local unit to the State Tax Commission by June 3, 2011. (Item 20 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the 2011 State Average Tax Rate. (Item 21 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the 2011 Values for DNR PILT Properties. (Item 22 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the recommendation of staff regarding the Calculation of Tax Increment Revenue When Abatements Expire. (Item 23 on agenda) (See attached link for file identification)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the list of Certification Applicants. The Commission congratulated STC staff member Nancy Armstrong on obtaining her Advanced Level Certification. (Item 24 on agenda) (See attached link for file identification)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Personal Property Examiner Certifications submitted by staff. (Item 25 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions (See attached link for file identification) and Special Items (See attached link for file identification). The Commission removed, for further review, from the agenda the request from the City of Ypsilanti regarding Obsolete Property Application 3-04-0013. (Item 26 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 27 on agenda)

These certifications will expire on **May 1, 2014**.

**New Certifications**

**Antrim County**
Banks Township
Chestonia Township
Custer Township
Echo Township
Forest Home Township
Helena Township
Jordan Township
Kearney Township
Mancelona Township
Milton Township
Star Township
Torch Lake Township
Warner Township
Village of Bellaire
Village of Central Lake
Village of Elk Rapids
Village of Ellsworth
Village of Mancelona

**Newaygo County**
City of Newaygo

**Recertification's**

**Antrim County**
Elk Rapids Township
Central Lake Township

**Berrien County**
City of Buchanan

**Genesee County**
Gaines Township

**Jackson County**
Rives Township
Tompkins Township

**Kent County**
Ada Township
City of Cedar Springs

**Mason County**
Pere Marquette Township

**Otsego County**
Corwith Township

**Ottawa County**
Robinson Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 28 on agenda) (See attached link for file identification.)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** (See attached link for file identification). (Item 29 on agenda)

It was moved by Naftaly, supported by Simon, and approved to **postpone** the following MCL 211.154 petitions until **May 9, 2011**. (Item 30 on agenda)

**City of Sterling Heights, Macomb County**

**154-10-1664** FORD MOTOR COMPANY; 10-09-400-002-860; PERSONAL-IFT PROPERTY

2008 AV from $ 4,816,800 to $ 28,561,300 TV from $ 4,816,800 to $ 28,561,300

**154-10-1665** FORD MOTOR COMPANY; 10-09-300-039-004; PERSONAL PROPERTY

2008 AV from $ 528,750 to $ 6,282,900 TV from $ 528,750 to $ 6,282,900

It was moved by Naftaly, supported by Simon, and approved to **postpone** the following MCL 211.154 petitions until **June 9, 2011**. (Item 30 on agenda)

**City of Pontiac, Oakland County**

**154-10-1716** PHOENIX MANAGEMENT COMPANY; 64-99-00-930-166; Personal Property

2008 AV from $ 698,710 to $ 485,900 TV from $ 698,710 to $ 485,900
2009 AV from $ 1,728,230 to $ 1,649,900 TV from $ 1,728,230 to $ 1,649,900
2010 AV from $ 1,660,800 to $ 1,600,050 TV from $ 1,660,800 to $ 1,600,050

**Kimball Township, St. Clair County**

**154-10-1519** ORZEL AVIATION SERVICES CO.; 74-25-035-1006-113; REAL PROPERTY

2009 AV from $ 214,300 to $ 231,600 TV from $ 196,237 to $ 209,266
2010 AV from $ 0 to $ 214,200 TV from $ 0 to $ 195,648

**Redford Township, Wayne County**

**154-10-1725** DETROIT DIESEL CORPORATION; 79-999-00-3230-500; PERSONAL PROPERTY

2008 AV from $ 20,140,300 to $ 14,627,824 TV from $ 20,140,300 to $ 14,627,824
2009 AV from $ 29,859,250 to $ 14,037,784 TV from $ 29,859,250 to $ 14,037,784
2010 AV from $ 30,127,600 to $ 16,707,242 TV from $ 30,127,600 to $ 16,707,242

**154-10-1726** DETROIT DIESEL CORPORATION; 79-998-01-9892-005; Personal-IFT Property

2008 AV from $ 19,882,350 to $ 18,671,356 TV from $ 19,882,350 to $ 18,671,356
2009 AV from $ 18,065,500 to $ 16,953,395 TV from $ 18,065,500 to $ 16,953,395
2010 AV from $ 16,359,000 to $ 15,585,516 TV from $ 16,359,000 to $ 15,585,516

**154-10-1727** DETROIT DIESEL CORPORATION; 79-998-01-9894-008; PERSONAL PROPERTY

2008 AV from $ 55,797,500 to $ 60,047,294 TV from $ 55,797,500 to $ 60,047,294
2009 AV from $ 45,864,898 to $ 64,431,414 TV from $ 45,864,898 to $ 64,431,414
2010 AV from $ 40,967,900 to $ 56,248,277 TV from $ 40,967,900 to $ 56,248,277

It was moved by Naftaly, supported by Simon, and approved to **amend** the following MCL 211.154 petitions. (Item 30 on agenda)

**Gibson Township, Bay County**

**154-10-1706** RIVARD BROS. INC.; 09-060-900-000-060-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 27,000 TV from $ 0 to $ 27,000
2009 AV from $ 0 to $ 27,000 TV from $ 0 to $ 27,000
2010 AV from $ 0 to $ 12,900 TV from $ 0 to $ 12,900

**City of Flint, Genesee County**

**154-10-1797** DAVID REESE; P-65538-4; PERSONAL PROPERTY

2009 AV from $ 66,600 to $ 76,500 TV from $ 66,600 to $ 76,500

**City of Madison Heights, Oakland County**

**154-10-1869** SPECMO ENTERPRISES; 44-99-01-006-006; PERSONAL PROPERTY

2010 AV from $ 285,650 to $ 321,520 TV from $ 285,650 to $ 321,520

**City of Ann Arbor, Washtenaw County**

**154-10-1712** HILLER INC.; 09-90-00-074-509; PERSONAL PROPERTY
****This was also a concurrence.**

2008 AV from $ 619,200 to $ 710,750 TV from $ 619,200 to $ 710,750

**City of Livonia, Wayne County**

**154-10-1260** CAO CHIROPRACTIC GROUP; 999-00-6463-000; PERSONAL PROPERTY
****This was also a concurrence.**

2008 AV from $ 1,220 to $ 7,650 TV from $ 1,220 to $ 7,650
2009 AV from $ 2,000 to $ 8,150 TV from $ 2,000 to $ 8,150
2010 AV from $ 960 to $ 8,550 TV from $ 960 to $ 8,550

**154-10-1520** PAUL & ASSOCIATES; 46-999-00-1941-000; PERSONAL PROPERTY
****This was also a concurrence.**

2008 AV from $ 1,000 to $ 7,500 TV from $ 1,000 to $ 7,500
2009 AV from $ 1,000 to $ 7,400 TV from $ 1,000 to $ 7,400
2010 AV from $ 1,000 to $ 8,100 TV from $ 1,000 to $ 8,100

It was moved by Naftaly, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 30 on agenda)

**City of Adrian, Lenawee County**

**154-10-1815** ARLENE'S CLEANING; XA0-901-0018-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 1,300 TV from $ 0 to $ 1,300
2009 AV from $ 0 to $ 1,300 TV from $ 0 to $ 1,300
2010 AV from $ 0 to $ 1,300 TV from $ 0 to $ 1,300

**154-10-1824** CHINA EXPRESS; XA0-901-0032-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 20,400 TV from $ 0 to $ 20,400
2009 AV from $ 0 to $ 20,400 TV from $ 0 to $ 20,400
2010 AV from $ 0 to $ 20,400 TV from $ 0 to $ 20,400

**154-10-1831** HEAT & SWEEP; XA0-901-0035-003; PERSONAL PROPERTY

2008 AV from $ 0 to $ 1,780 TV from $ 0 to $ 1,780
2009 AV from $ 0 to $ 1,780 TV from $ 0 to $ 1,780
2010 AV from $ 0 to $ 1,780 TV from $ 0 to $ 1,780

**154-10-1838** NEXT STEP; XA0-901-0038-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 5,150 TV from $ 0 to $ 5,150
2009 AV from $ 0 to $ 5,150 TV from $ 0 to $ 5,150
2010 AV from $ 0 to $ 5,150 TV from $ 0 to $ 5,150

**154-10-1840** PELHAM INSURANCE; XA0-901-0039-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 5,500 TV from $ 0 to $ 5,500

**City of Adrian, Lenawee County**

**154-10-1848** SADIE THE COACH LLC; XA0-901-0042-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 2,200 TV from $ 0 to $ 2,200

**154-10-1850** ULTIMATE CAR WASH; XA0-901-0045-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 22,650 TV from $ 0 to $ 22,650

**City of Warren, Macomb County**

**154-10-1666** INTERNATIONAL AUTO. COMPONENTS NA; 98-82-004-194; Personal-IFT Property

2008 AV from $ 1,135,115 to $ 0 TV from $ 1,135,115 to $ 0
2009 AV from $ 957,264 to $ 0 TV from $ 957,264 to $ 0
2010 AV from $ 896,737 to $ 0 TV from $ 896,737 to $ 0

**154-10-1667** INTERNATIONAL AUTO. COMPONENTS NA; 98-82-003-364; Personal-IFT Property

2008 AV from $ 707,465 to $ 0 TV from $ 707,465 to $ 0
2009 AV from $ 632,303 to $ 0 TV from $ 632,303 to $ 0
2010 AV from $ 575,475 to $ 0 TV from $ 575,475 to $ 0

**154-10-1668** INTERNATIONAL AUTO. COMPONENTS NA; 99-02-252-216; Personal Property

2008 AV from $ 1,376,877 to $ 3,219,457 TV from $ 1,376,877 to $ 3,219,457
2009 AV from $ 1,261,514 to $ 2,851,081 TV from $ 1,261,514 to $ 2,851,081
2010 AV from $ 1,566,361 to $ 3,038,573 TV from $ 1,566,361 to $ 3,038,573

**Pine Township, Montcalm County**

**154-10-1698** JOHN & BETSY HAUSIG; 59-016-520-045-00; REAL PROPERTY

2009 AV from $ 12,000 to $ 16,200 TV from $ 12,000 to $ 16,200
2010 AV from $ 9,000 to $ 13,200 TV from $ 9,000 to $ 13,200

**City of Madison Heights, Oakland County**

**154-10-1866** GENERAL ELECTRIC CAPITAL CORP.; 44-99-13-006-457; Personal Property

2008 AV from $ 8,420 to $ 8,910 TV from $ 8,420 to $ 8,910
2009 AV from $ 4,290 to $ 7,600 TV from $ 4,290 to $ 7,600

**154-10-1870** GE CAPITAL CORPORATION; 44-99-13-006-458; PERSONAL PROPERTY

2008 AV from $ 220,010 to $ 1,259,090 TV from $ 220,010 to $ 1,259,090
2009 AV from $ 204,210 to $ 1,096,060 TV from $ 204,210 to $ 1,096,060

It was moved by Naftaly, supported by Simon, and unanimously approved to **hold** petition 154-10-1583 until May 23, 2011 to allow the taxpayer to submit documentation that the property in question was not in Michigan during 2008 and 2009. (Item 30 on agenda)

**City of Burton, Genesee County**

**154-10-1583** ZITO CONSTRUCTION COMPANY; 59-80-195-303; PERSONAL PROPERTY

2008 AV from $ 52,600 to $ 371,150 TV from $ 52,600 to $ 371,150
2009 AV from $ 49,300 to $ 332,600 TV from $ 49,300 to $ 332,600
2010 AV from $ 44,300 to $ 302,350 TV from $ 44,300 to $ 302,350

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 30 on agenda)

**City of Benton Harbor, Berrien County**

**154-10-1636** ABONMARCHE CONSULTANTS INC.; 11-54-9999-0025-00-1; Personal Property

2008 AV from $ 95,700 to $ 169,850 TV from $ 95,700 to $ 169,850
2009 AV from $ 149,200 to $ 162,850 TV from $ 149,200 to $ 162,850
2010 AV from $ 135,100 to $ 146,100 TV from $ 135,100 to $ 146,100

**154-10-1637** COMCAST; 11-54-9999-1502-00-7; PERSONAL PROPERTY

2008 AV from $ 149,600 to $ 382,050 TV from $ 149,600 to $ 382,050
2009 AV from $ 146,200 to $ 354,850 TV from $ 146,200 to $ 354,850
2010 AV from $ 237,000 to $ 355,800 TV from $ 237,000 to $ 355,800

**Bedford Township, Calhoun County**

**154-10-1740** ZOELLNER TECHNICAL SERVICES INC.; 13-04-000-427-00; Personal Property

2008 AV from $ 0 to $ 8,222 TV from $ 0 to $ 8,222
2009 AV from $ 0 to $ 16,188 TV from $ 0 to $ 16,188
2010 AV from $ 0 to $ 22,415 TV from $ 0 to $ 22,415

**City of Albion, Calhoun County**

**154-10-1121** VANTAGE HEALTHCARE CORP.; 13-51-001-597-02; REAL PROPERTY

2008 AV from $ 0 to $ 7,500 TV from $ 0 to $ 7,500
2009 AV from $ 0 to $ 7,500 TV from $ 0 to $ 7,500
2010 AV from $ 0 to $ 7,500 TV from $ 0 to $ 7,478

**City of Battle Creek, Calhoun County**

**154-10-1784** BATTLE CREEK PRO. MGT. INC.; P011-00-001-0; PERSONAL PROPERTY

2008 AV from $ 0 to $ 1,140 TV from $ 0 to $ 1,140
2009 AV from $ 0 to $ 1,010 TV from $ 0 to $ 1,010
2010 AV from $ 0 to $ 910 TV from $ 0 to $ 910

**Clarendon Township, Calhoun County**

**154-10-1747** B & B SEAL COATING; 13-07-122-030-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 21,030 TV from $ 0 to $ 21,030

**Emmett Township, Calhoun County**

**154-10-1755** RV PERFORMANCE LLC; 13-10-000-010-05; PERSONAL PROPERTY

2008 AV from $ 0 to $ 6,190 TV from $ 0 to $ 6,190
2009 AV from $ 0 to $ 5,680 TV from $ 0 to $ 5,680
2010 AV from $ 0 to $ 5,050 TV from $ 0 to $ 5,050

**Fredonia Township, Calhoun County**

**154-10-1759** PAULA TUCKER CATERING LLC; 13-11-000-036-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 130 TV from $ 0 to $ 130
2009 AV from $ 0 to $ 250 TV from $ 0 to $ 250
2010 AV from $ 0 to $ 460 TV from $ 0 to $ 460

**Marengo Township, Calhoun County**

**154-10-1766** MARKS QUALITY REMODELING LLC; 13-15-000-167-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 8,550 TV from $ 0 to $ 8,550
2009 AV from $ 0 to $ 8,970 TV from $ 0 to $ 8,970
2010 AV from $ 0 to $ 8,340 TV from $ 0 to $ 8,340

**City of Adrian, Lenawee County**

**154-10-1807** A-S-C ORTHOTICS & PROSTHETICS; XA0-901-0003-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 350 TV from $ 0 to $ 350
2009 AV from $ 0 to $ 5,380 TV from $ 0 to $ 5,380
2010 AV from $ 0 to $ 4,530 TV from $ 0 to $ 4,530

**City of Adrian, Lenawee County**

**154-10-1809** ADRIAN ORTHOPEDICS PC; XA0-901-0011-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 8,980 TV from $ 0 to $ 8,980
2009 AV from $ 0 to $ 27,430 TV from $ 0 to $ 27,430
2010 AV from $ 0 to $ 24,130 TV from $ 0 to $ 24,130

**154-10-1818** BAR RECYCLING; XA0-901-0004-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 6,390 TV from $ 0 to $ 6,390

**154-10-1819** BROOKSIDE ESTATES; XA0-901-0019-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 18,450 TV from $ 0 to $ 18,450
2009 AV from $ 0 to $ 18,450 TV from $ 0 to $ 18,450
2010 AV from $ 0 to $ 18,450 TV from $ 0 to $ 18,450

**154-10-1820** CAMPUS VILLAGE SIENA HEIGHTS LLC; XA0-901-0023-00; Personal Property

2008 AV from $ 0 to $ 3,060 TV from $ 0 to $ 3,060
2009 AV from $ 0 to $ 3,220 TV from $ 0 to $ 3,220
2010 AV from $ 0 to $ 2,740 TV from $ 0 to $ 2,740

**154-10-1826** CULTICE RACE ENGINES LLC; XA0-901-0006-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 1,150 TV from $ 0 to $ 1,150
2009 AV from $ 0 to $ 1,280 TV from $ 0 to $ 1,280
2010 AV from $ 0 to $ 1,090 TV from $ 0 to $ 1,090

**154-10-1828** FAMILY HOME HEALTH SVC.; XA0-901-0025-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 160 TV from $ 0 to $ 160
2009 AV from $ 0 to $ 310 TV from $ 0 to $ 310
2010 AV from $ 0 to $ 1,030 TV from $ 0 to $ 1,030

**154-10-1829** FOLLETT HIGHER EDUCATION GROUP; XA0-901-0008-00; Personal Property

2008 AV from $ 0 to $ 2,250 TV from $ 0 to $ 2,250
2009 AV from $ 0 to $ 2,020 TV from $ 0 to $ 2,020
2010 AV from $ 0 to $ 2,370 TV from $ 0 to $ 2,370

**154-10-1830** GIOVANNI A'BALATTI; XA0-901-0034-00; PERSONAL PROPERTY

2010 AV from $ 0 to $ 30,550 TV from $ 0 to $ 30,550

**154-10-1833** IMAGENE TENNISWOOD DBA GENIE'S PLACE; XA0-901-0033-00; Personal Property

2008 AV from $ 0 to $ 3,610 TV from $ 0 to $ 3,610
2009 AV from $ 0 to $ 3,610 TV from $ 0 to $ 3,610
2010 AV from $ 0 to $ 3,610 TV from $ 0 to $ 3,610

**City of Adrian, Lenawee County**

**154-10-1836** LIBS CHIROPRACTIC CENTER; XA0-901-0009-00; PERSONAL PROPERTY

2009 AV from $ 0 to $ 1,220 TV from $ 0 to $ 1,220
2010 AV from $ 0 to $ 1,010 TV from $ 0 to $ 1,010

**154-10-1837** MICHELE A. GARDNER PLLC; XA0-901-0007-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 75,470 TV from $ 0 to $ 75,470
2009 AV from $ 0 to $ 66,450 TV from $ 0 to $ 66,450
2010 AV from $ 0 to $ 59,600 TV from $ 0 to $ 59,600

**154-10-1844** SKEELS AUTOBODY INC.; XA0-901-0013-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 2,100 TV from $ 0 to $ 2,100
2009 AV from $ 0 to $ 1,800 TV from $ 0 to $ 1,800
2010 AV from $ 0 to $ 1,580 TV from $ 0 to $ 1,580

**154-10-1849** STERLING ESTATES; XA0-901-0014-00; PERSONAL PROPERTY

2008 AV from $ 0 to $ 1,620 TV from $ 0 to $ 1,620
2009 AV from $ 0 to $ 1,410 TV from $ 0 to $ 1,410
2010 AV from $ 0 to $ 1,590 TV from $ 0 to $ 1,590

**City of Madison Heights, Oakland County**

**154-10-1868** SIDING WORLD; 44-99-09-005-325; PERSONAL PROPERTY

2010 AV from $ 5,570 to $ 10,880 TV from $ 5,570 to $ 10,880

**Springfield Township, Oakland County**

**154-10-1502** J. STEPHEN JONES & CAROLYN MASTERS; U-07-01-376-019; REAL PROPERTY

2008 AV from $ 79,000 to $ 110,300 TV from $ 79,000 to $ 110,300
2009 AV from $ 77,400 to $ 105,800 TV from $ 77,400 to $ 105,800
2010 AV from $ 63,500 to $ 140,000 TV from $ 63,500 to $ 140,000

**City of Ann Arbor, Washtenaw County**

**154-10-1486** SUBARU RESEARCH & DEVELOPMENT; 09-90-00-046-220; Personal Property

2008 AV from $ 938,600 to $ 1,120,300 TV from $ 938,600 to $ 1,120,300
2009 AV from $ 1,054,700 to $ 1,216,200 TV from $ 1,054,700 to $ 1,216,200
2010 AV from $ 811,400 to $ 870,100 TV from $ 811,400 to $ 870,100

**Scio Township, Washtenaw County**

**154-10-1713** THOMSON REUTERS; H-99-45-096-130; Personal Property

2009 AV from $ 572,700 to $ 618,800 TV from $ 572,700 to $ 618,800
2010 AV from $ 541,000 to $ 605,100 TV from $ 541,000 to $ 605,100

**154-10-1714** THOMSON REUTERS; H-99-45-080-600; PERSONAL PROPERTY

2009 AV from $ 1,187,200 to $ 1,313,700 TV from $ 1,187,200 to $ 1,313,700
2010 AV from $ 1,232,100 to $ 1,335,900 TV from $ 1,232,100 to $ 1,335,900

**City of Dearborn, Wayne County**

**154-10-1233** CONTINENTAL AG; 84-0000-566500; PERSONAL PROPERTY

2008 AV from $ 2,412,350 to $ 3,566,750 TV from $ 2,412,350 to $ 3,566,750
2009 AV from $ 2,209,650 to $ 3,268,100 TV from $ 2,209,650 to $ 3,268,100

**City of Detroit, Wayne County**

**154-10-1615** DETROIT ENTERTAINMENT LLC; 06990097.01; PERSONAL PROPERTY

2008 AV from $ 16,160,530 to $ 16,089,190 TV from $ 16,160,530 to $ 16,089,190

**154-10-1618** KLOCHKO EQUIPMENT RENTAL CO. INC.; 25990568.00; Personal Property

2010 AV from $ 0 to $ 188,190 TV from $ 0 to $ 188,190

It was moved by Naftaly, supported by Simon, and approved to adopt all other MCL 211.154 petitions. (See attached link for file identification.) (Item 30 on agenda)

It was moved by Roberts, supported by Naftaly, to go into closed session to discuss a memorandum of advice from the Attorney General's Office. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioners Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt a new complaint procedure:

1. The Commission will maintain the current complaint procedure including the use of the Discipline Advisory Committee as the "informal" step in the revocation process.

2. The Discipline Committee will make recommendation to the Commission regarding the complaint reviewed. If the recommendation is anything other than revocation or suspension, the Commission will review the information provided and act on the recommendation.

3. If the recommendation of the Discipline Advisory Committee is revocation or suspension, the Commission will receive and review that recommendation and if the Commission wishes to proceed with revocation, a notice of hearing will be filed with the Michigan Administrative Hearing System (MAHS the former SOAHR) to hold the formal revocation hearing as a contested case hearing.

4. The MAHS hearings officer will make a formal report to the State Tax Commission. The Commission will take final action to revoke the assessor's certificate, dismiss the complaint or take other disciplinary action.

The next Commission meeting will be held May 9, 2011 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 11:50 a.m.

**DATED TYPED:** **April 26, 2011**

**DATE APPROVED:** **May 9, 2011**

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

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

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