



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

***Monday, May 10, 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 Roberts, supported by Simon, and unanimously approved to adopt the minutes of April 26, 2010. (Item 1 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved that the valuations enumerated by Ms. Parr and recommended by the Assessment and Certification Division be received and approved as the 2010 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of preliminary equalized values be reproduced and transmitted to each county as required by law. The recommended preliminary 2010 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 18,462,157,610
Commercial	\$ 59,003,418,044
Industrial	\$ 21,651,679,497
Residential	\$ 257,058,269,059
Timber-Cutover	\$ 306,970,085
Developmental	\$ 447,687,036
Total Real Property	\$ 356,930,181,331
Total Personal Property	\$ 28,166,028,573
Total Real and Personal	\$ 385,096,209,904

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the 2010 State Average Tax Rate. (Add on to the agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to receive the tentative 2010 State-Assessed Roll for the following values:

Railroad Companies

Tentative True Cash Value	\$ 1,486,695,914
Tentative Assessed Cash Value	\$ 743,347,957
Tentative Capped Value	\$ 508,541,677
Tentative Taxable Value	\$ 503,980,968

Telephone and Telegraph Companies

Tentative True Cash Value	\$ 3,713,379,150
Tentative Assessed Cash Value	\$ 1,856,689,575
Tentative Capped Value	\$ 2,167,761,246
Tentative Taxable Value	\$ 1,834,337,127

Car Loaning Companies

Tentative True Cash Value	\$ 161,744,474
Tentative Assessed Cash Value	\$ 80,872,237
Tentative Capped Value	\$ 81,800,789
Tentative Taxable Value	\$ 80,872,237

Total Utility Roll

Tentative True Cash Value	\$ 5,361,819,538
Tentative Assessed Cash Value	\$ 2,680,909,769
Tentative Capped Value	\$ 2,758,103,712
Tentative Taxable Value	\$ 2,419,190,332

and to set June 2, 2010 as the dates for appeals with approval to the Executive Director to cancel the June 2nd meeting if there are limited or no appeals. (Item 3 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to issue Bulletin 5 of 2010 the County Multipliers and rescinded the use of the 1998 Cost Manual. (Item 4 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to order a full 14-Point Review on Sugar Island Township, Chippewa County. (Item 5 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to order a full 14-Point Review in both Summerfield Township and Arthur Township in Clare County. (Item 6 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the Application Form for the Michigan Certified Assessing Officers Class and to set the fee at \$2,500 for the 2 year class. (Item 7 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the policy regarding Limited Michigan Certified Assessing Officers. (Item 8 on agenda) ([Policy](#))

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the list of Approved Instructors. (Item 9 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for the following units for being an uncertified unit for 2010: Greenwood Township – St. Claire County, Kenockee Township – St. Clair County, Casco Township – St. Clair County, Buena Vista Township – Saginaw County, Leavitt Township – Oceana County, Richmond Township – Macomb County, North Branch Township – Lapeer County, Gilead Township – Branch County, Franklin Township – Clare County, Wilcox Township – Newaygo County, Beaver Township – Newaygo County, and Wilson Township – Charlevoix County. The Commission also approved those assessors who are uncertified because they did not complete their continuing education requirements for 2010 only become recertified by taking an examination. (Item 10 on agenda)

It was moved by Roberts, supported by Simon, 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 11 on agenda)

It was moved by Roberts, 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 12 on agenda)

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

New Certifications:

Newaygo County
City of Newaygo

Recertification's:

Calhoun County
Leroy Township

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 13 on agenda) ([See attached link for file identification](#).)

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petition until **May 24, 2010**. (Item 14 on agenda)

Lenox Township, Macomb County

154-09-2888 SUMPTER ENERGY ASSOCIATES; 19-06-90-109-002; PERSONAL PROPERTY

2007 AV from \$ 1,127,075 to \$ 1,820,000 TV from \$ 1,127,075 to \$ 1,820,000

2008 AV from \$ 1,049,490 to \$ 1,700,000 TV from \$ 1,049,490 to \$ 1,700,000

2009 AV from \$ 1,055,000 to \$ 1,600,000 TV from \$ 1,055,000 to \$ 1,600,000

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** MCL 211.154 petitions until **June 10, 2010**. (Item 14 on agenda)

City of Wayne, Wayne County

154-09-2887 FORD MOTOR COMPANY; 55-998-01-9892-006; PERSONAL-IFT PROPERTY

2008 AV from \$ 4,548,000 to \$ 4,667,100 TV from \$ 4,548,000 to \$ 4,667,100

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

City of Southgate, Wayne County

154-09-2886 PENTECH FUNDING LLC; 53-999-00-3214-0091; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 19,600 TV from \$ 0 to \$ 19,600

2008 AV from \$ 0 to \$ 16,900 TV from \$ 0 to \$ 16,900

It was moved by Roberts, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 14 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the MCL 211.154 petitions as **concurrences** as identified. These petitions were initially noticed as non concurrences. (Item 14 on agenda)

Brockway Township, St. Clair County

154-10-0092 KATTULA SISTERS INC.; 74-10-999-0000-500; PERSONAL PROPERTY

2009 AV from \$ 153,300 to \$ 9,200 TV from \$ 153,300 to \$ 9,200

MAA President Dave Rowley and MAED President Blaine McCleod appeared before the Commission to discuss the sales study dates, parcel inspection, and revision to the Cost Manual.

The next Commission meeting will be held May 24, 2010 at the Lansing Center in Room 201.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:15 a.m.

DATED TYPED: **May 11, 2010**

DATE APPROVED: **May 24, 2010**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission