



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***

***Monday, May 23, 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.**

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of May 9, 2011. (Item 1 on agenda)

It was moved by Naftaly, 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 2011 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of final equalized values be reproduced and transmitted to each county as required by law. The recommended Final 2011 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 17,907,630,716
Commercial	\$ 55,683,036,816
Industrial	\$ 18,402,377,503
Residential	\$ 242,547,946,076
Timber-Cutover	\$ 293,956,037
Developmental	\$ 304,104,327
<b>Total Real Property</b>	<b>\$ 335,139,051,475</b>
<b>Total Personal Property</b>	<b>\$ 27,635,952,523</b>
<b>Total Real and Personal</b>	<b>\$ 362,775,003,998</b>

Executive Director Sobel asked the Commission if they wanted to again order the use of single year studies for the residential class for the 2012 year. It was moved by Roberts, supported by Simon, and unanimously approved to order local units to use single year studies for the residential class for 2012.

The Commission asked that the Klooster v City of Charlevoix Memorandum not be released until it can be reviewed by the Attorney General's Office. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll to Beaver Township, Newaygo County. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2011 assessment roll for the City of Harrison, Clare County and order them to hire an outside party to correct the deficiencies noted in the 14 point review by December 1, 2011. It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2011 assessment roll for Franklin Township, Clare County and order them to hire an outside party to do a complete reappraisal by December 1, 2011. The Commission also approved to refer the assessor for the City of Harrison and Franklin Township to the Discipline Advisory Committee for review. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2011 assessment roll for the City of Memphis, St. Clair County and order them to complete their reappraisal by December 1, 2011. The Commission also approved to refer the City's now former assessor to the Discipline Advisory Committee for review. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the State Tax Commission Public Appearance Guidelines. (Item 7 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 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Items ([See attached link for file identification](#)) and Exemptions ([See attached link for file identification](#)). (Item 9 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 10 on agenda)

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

## **Recertification's**

### **Cheboygan County**

City of Cheboygan

### **Genesee County**

City of Flushing

### **Kent County**

Alpine Township

Vergennes Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 11 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**. (Item 12 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 9, 2011**. (Item 13 on agenda)

### **City of Wyoming, Kent County**

#### **154-10-1723 LEON PLASTICS INC.; 41-50-93-822-500; PERSONAL PROPERTY**

2008 AV from \$ 3,990,800 to \$ 3,782,839 TV from \$ 3,990,800 to \$ 3,782,839

2009 AV from \$ 4,094,600 to \$ 3,530,758 TV from \$ 4,094,600 to \$ 3,530,758

2010 AV from \$ 3,701,600 to \$ 3,601,042 TV from \$ 3,701,600 to \$ 3,601,042

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 31, 2011**. (Item 13 on agenda)

### **City of River Rouge, Wayne County**

#### **154-10-1521 DTE RIVER ROUGE LLC; 50-998-01-9892-003; PERSONAL-IFT PROPERTY**

2008 AV from \$ 4,474,351 to \$ 5,592,400 TV from \$ 4,474,351 to \$ 5,592,400

2009 AV from \$ 4,372,313 to \$ 5,364,100 TV from \$ 4,372,313 to \$ 5,364,100

#### **154-10-1522 DTE RIVER ROUGE LLC; 50-999-00-1018-001; PERSONAL PROPERTY**

2008 AV from \$ 1,110,831 to \$ 1,689,900 TV from \$ 1,110,831 to \$ 1,689,900

2009 AV from \$ 1,110,739 to \$ 1,689,750 TV from \$ 1,110,739 to \$ 1,689,750

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 13 on agenda)

**Brookfield Township, Eaton County**

**154-11-0206** ELEGANCE DISTRIBUTORS INC.; 150-090-024-032-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000  
2010 AV from \$ 0 to \$ 1,500 TV from \$ 0 to \$ 1,500

**Roxand Township, Eaton County**

**154-11-0228** CLS MECHANICAL INC.; 020-090-009-002-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 5,640 TV from \$ 0 to \$ 5,640  
2010 AV from \$ 0 to \$ 5,220 TV from \$ 0 to \$ 5,220

**City of Center Line, Macomb County**

**154-11-0007** CHARTER MANUFACTURING CO. INC.; 01-13-00-002-686; Personal Property

2009 AV from \$ 954,276 to \$ 670,000 TV from \$ 954,276 to \$ 670,000

**City of Woodhaven, Wayne County**

**154-10-1984** ABDUL CHOUDRY MD; 82-59-999-00-0384-000; PERSONAL PROPERTY

2008 AV from \$ 72,900 to \$ 84,900 TV from \$ 72,900 to \$ 84,900  
2009 AV from \$ 61,800 to \$ 76,650 TV from \$ 61,800 to \$ 76,650  
2010 AV from \$ 46,000 to \$ 96,550 TV from \$ 46,000 to \$ 96,550

It was moved by Naftaly, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 13 on agenda)

**Bellevue Township, Eaton County**

**154-11-0203** JP'S HAIR GALLERY; 131-090-048-009-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,450 TV from \$ 0 to \$ 2,450  
2010 AV from \$ 0 to \$ 2,240 TV from \$ 0 to \$ 2,240

**Orion Township, Oakland County**

**154-11-0091** ENGINEERED PLASTICS TECHNOLOGY; O-99-00-010-010; Personal Property

2010 AV from \$ 750 to \$ 10,760 TV from \$ 750 to \$ 10,760

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 13 on agenda)

**Hamlin Township, Eaton County**

**154-11-0221** HOMESTEAD WOODSHOP; 160-090-002-034-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200  
2010 AV from \$ 0 to \$ 3,570 TV from \$ 0 to \$ 3,570

**Peninsula Township, Grand Traverse County**

**154-11-0163** WALTER'S HANDYMAN SERVICE; 28-11-900-150-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 500 TV from \$ 0 to \$ 500  
2010 AV from \$ 0 to \$ 300 TV from \$ 0 to \$ 300

**York Township, Washtenaw County**

**154-11-0026** SALINE VALLEY FARMS; 19-18-300-005; REAL PROPERTY

2009 AV from \$ 468,100 to \$ 468,100 TV from \$ 46,335 to \$ 87,585  
2010 AV from \$ 426,200 to \$ 426,200 TV from \$ 46,100 to \$ 87,322

**154-11-0027** SALINE VALLEY FARMS; 19-19-100-001; REAL PROPERTY

2009 AV from \$ 865,700 to \$ 865,700 TV from \$ 63,700 to \$ 196,200  
2010 AV from \$ 810,200 to \$ 810,200 TV from \$ 63,500 to \$ 195,611

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non-concurrences. (Item 13 on agenda)

**City of Sterling Heights, Macomb County**

**154-11-0066** MB FINANCIAL BANK NA; 10-96-000-000-890; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 536,500 TV from \$ 0 to \$ 536,500

**City of Orchard Lake, Oakland County**

**154-11-0098** TARGET SPORTS; 56-99-00-010-005; PERSONAL PROPERTY

2010 AV from \$ 125,000 to \$ 237,960 TV from \$ 125,000 to \$ 237,960

**City of Wixom, Oakland County**

**154-11-0090** TYGRIS VENDING FINANCE INC.; 96-99-00-005-141; PERSONAL PROPERTY

2009 AV from \$ 116,080 to \$ 4,820 TV from \$ 116,080 to \$ 4,820

**Groveland Township, Oakland County**

**154-11-0085** BRIDGE VALLEY & ASSOCIATES; G-99-00-006-008; PERSONAL PROPERTY

2010 AV from \$ 2,930 to \$ 15,460 TV from \$ 2,930 to \$ 15,460

**Kimball Township, St. Clair County**

**154-11-0264** E & A CREDIT UNION; 74-25-002-3006-601; REAL PROPERTY

2009 AV from \$ 217,500 to \$ 217,500 TV from \$ 10,493 to \$ 88,950

2010 AV from \$ 209,200 to \$ 209,200 TV from \$ 10,461 to \$ 88,683

**154-11-0269** KEVIN B. CLARK; 74-25-213-0016-000; REAL PROPERTY

2009 AV from \$ 89,100 to \$ 99,000 TV from \$ 89,100 to \$ 99,000

2010 AV from \$ 88,300 to \$ 93,400 TV from \$ 88,300 to \$ 93,400

**City of Chelsea, Washtenaw County**

**154-11-0160** GLOBUS MEDICAL INC.; 06-99-30-072-011; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 94,300 TV from \$ 0 to \$ 94,300

**City of Detroit, Wayne County**

**154-10-1717** JACKIE'S TRANSPORT INC.; 16005905-6; REAL PROPERTY

2008 AV from \$ 271,353 to \$ 107,029 TV from \$ 260,396 to \$ 107,029

2009 AV from \$ 271,353 to \$ 107,029 TV from \$ 271,353 to \$ 107,029

2010 AV from \$ 271,353 to \$ 107,029 TV from \$ 270,538 to \$ 106,708

**154-10-1718** JACKIE'S TRANSPORT INC.; 16005904; REAL PROPERTY

2008 AV from \$ 89,400 to \$ 30,795 TV from \$ 85,788 to \$ 30,795

2009 AV from \$ 89,400 to \$ 30,795 TV from \$ 89,400 to \$ 30,795

2010 AV from \$ 89,400 to \$ 30,795 TV from \$ 89,131 to \$ 30,703

**City of Ecorse, Wayne County**

**154-10-1652** COMCAST OF TAYLOR LLC; 34-999-00-0201-500; PERSONAL PROPERTY

2008 AV from \$ 226,600 to \$ 287,550 TV from \$ 226,600 to \$ 287,550

2009 AV from \$ 231,400 to \$ 273,200 TV from \$ 231,400 to \$ 273,200

2010 AV from \$ 386,500 to \$ 316,000 TV from \$ 386,500 to \$ 316,000

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 13 on agenda)

Maxine McClelland, assessor for Big Rapids Township, appeared before the Commission and provided an update on the Township's process for hiring a new assessor. Ms. McClelland stated that they had a couple of proposals and would be hiring an assessor soon. Ms. McClelland questioned the August 1, 2011 deadline for hiring a new assessor. The Commission stated that it was their intent that the township hire a new assessor by the August 1, 2011 deadline.

The Commission modified their meeting schedule and cancelled their November 3, 2011 meeting.

The next Commission meeting will be held June 9, 2011 at the Lansing Center in the Governor's Room, 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 11:25 a.m.

**DATED TYPED: May 24, 2011**

**DATE APPROVED: June 9, 2011**

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

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

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