



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 Rooms 101 & 102  
333 East Michigan Avenue  
Lansing, Michigan***

***Monday, May 9, 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 April 21, 2011. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, to approve the 2011 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. After further discussion, Roberts moved to amend the motion to strike the word approve. That amendment was accepted as a friendly amendment and the amended motion was unanimously approved. The preliminary 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>

It was moved by Naftaly, supported by Simon, and unanimously approved to receive the tentative 2011 State-Assessed Roll, to approve publication of the notices, and set June 9, 2011 as the date for appeals. (Item 3 on agenda)

The Commission asked Executive Director Sobel to simplify the Klooster v City of Charlevoix Memorandum and bring back to the May 23, 2011 meeting. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation and send a request for a formal revocation hearing regarding Thomas Canning to the Department of Licensing and Regulatory Affairs, Michigan Administrative Hearing System. (Item 5 on agenda)

It was moved Naftaly, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the 2011 assessment roll for the following units for being an uncertified unit for 2011: Delaware Township - Sanilac County, Buel Township - Sanilac County, and Yates Township, Lake County. The Commission also asked that the Discipline Advisory Committee review the situation with the assessor of Yates Township, Lake County. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of Stockbridge Township, Ingham County December Board of Review regarding the adjusted assessed and taxable values for the 2009 year for parcel 33-16-16-12-300-032. (Item 7 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2008 assessment roll to the City of Saugatuck, Allegan County. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the list of Certification Applicants. (Item 9 on agenda) ([See attached link for file identification](#))

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

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**.

### **Recertification's**

#### **Calhoun County**

Tekonsha Township

#### **Genesee County**

City of Mt. Morris

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Sample Principal Residence Poverty Exemption Application and recommend its use by local units of government. (Item 12 on agenda)

It was moved by Naftaly, 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 Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 14 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 petition and **place on hold**. (Item 15 on agenda)

**East Bay Township, Grand Traverse County**

**154-10-1054** MERIT ENERGY; 28-03-900-107-09; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300

2009 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300

2010 AV from \$ 0 to \$ 6,300 TV from \$ 0 to \$ 6,300

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 23, 2011**. (Item 15 on agenda)

**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 \$ 381,883 TV from \$ 954,276 to \$ 381,883

**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 \$ 118,250 TV from \$ 72,900 to \$ 118,250

2009 AV from \$ 61,800 to \$ 108,650 TV from \$ 61,800 to \$ 108,650

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 **postpone** the following MCL 211.154 petitions until **June 9, 2011**. (Item 15 on agenda)

**City of Novi, Oakland County**

**154-10-1874** V-NET SOLUTIONS WORLD WIDE MGT.; 50-99-00-009-242; Personal Property

2010 AV from \$ 58,310 to \$ 74,490 TV from \$ 58,310 to \$ 74,490

**154-10-1877** EDWARD BLADES TOOL INC.; 50-99-00-009-119; PERSONAL PROPERTY

2010 AV from \$ 100,960 to \$ 195,260 TV from \$ 100,960 to \$ 195,260

**City of Southfield, Oakland County**

**154-10-1894** THYSSEN KRUPP MATERIALS; 76-IP-04-100-489; PERSONAL-IFT PROPERTY

2008 AV from \$ 0 to \$ 196,630 TV from \$ 0 to \$ 196,630  
2009 AV from \$ 0 to \$ 173,880 TV from \$ 0 to \$ 173,880  
2010 AV from \$ 0 to \$ 156,000 TV from \$ 0 to \$ 156,000

**City of Ann Arbor, Washtenaw County**

**154-11-0028** AMERICAN HONDA MOTOR CO.; 09-90-00-001-688; PERSONAL PROPERTY

2009 AV from \$ 675,400 to \$ 1,623,400 TV from \$ 675,400 to \$ 1,623,400  
2010 AV from \$ 1,127,800 to \$ 1,591,800 TV from \$ 1,127,800 to \$ 1,591,800

**154-11-0029** MERCEDES-BENZ R & D NA; 09-92-00-320-100; PERSONAL PROPERTY

2009 AV from \$ 732,300 to \$ 1,054,600 TV from \$ 732,300 to \$ 1,054,600  
2010 AV from \$ 1,132,700 to \$ 2,298,100 TV from \$ 1,132,700 to \$ 2,298,100

**City of Ann Arbor, Washtenaw County**

**154-11-0030** MERCEDES-BENZ R & D NA; 09-90-00-042-429; PERSONAL PROPERTY

2009 AV from \$ 1,439,400 to \$ 2,128,000 TV from \$ 1,439,400 to \$ 2,128,000  
2010 AV from \$ 1,311,900 to \$ 1,952,100 TV from \$ 1,311,900 to \$ 1,952,100

**City of Detroit, Wayne County**

**154-10-1944** UNCLE RAY'S LLC; 16992943.01; PERSONAL PROPERTY

2008 AV from \$ 473,550 to \$ 479,790 TV from \$ 473,550 to \$ 479,790  
2009 AV from \$ 508,000 to \$ 649,890 TV from \$ 508,000 to \$ 649,890  
2010 AV from \$ 659,170 to \$ 750,790 TV from \$ 659,170 to \$ 750,790

**City of Ecorse, Wayne County**

**154-10-2017** PRAXAIR; 34-998-00-9892-003; PERSONAL-IFT PROPERTY

2008 AV from \$ 5,946,100 to \$ 65,300 TV from \$ 5,946,100 to \$ 65,300

**154-10-2019** PRAXAIR; 34-999-00-0758-540; PERSONAL PROPERTY

2008 AV from \$ 10,539,400 to \$ 16,414,700 TV from \$ 10,539,400 to \$ 16,414,700

**City of Hamtramck, Wayne County**

**154-10-1966** HARES MANAGEMENT DBA HARRIS DENTAL; 41-999-00-0805-003;  
PERSONAL PROPERTY

2008 AV from \$ 2,700 to \$ 29,200 TV from \$ 2,700 to \$ 29,200  
2009 AV from \$ 2,500 to \$ 26,400 TV from \$ 2,500 to \$ 26,400

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 31, 2011**. (Item 15 on agenda)

**City of Allen Park, Wayne County**

**154-10-1951** FORD MOTOR COMPANY; 30-999-00-2380-025; PERSONAL PROPERTY

2008 AV from \$ 3,944,500 to \$ 7,223,400 TV from \$ 3,944,500 to \$ 7,223,400

**154-10-1952** FORD MOTOR COMPANY; 30-999-00-2002-003; PERSONAL PROPERTY

2008 AV from \$ 8,056,100 to \$ 8,512,350 TV from \$ 8,056,100 to \$ 8,512,350

**154-10-1954** FORD MOTOR COMPANY; 30-999-00-2381-100; PERSONAL PROPERTY

2008 AV from \$ 3,099,500 to \$ 3,433,750 TV from \$ 3,099,500 to \$ 3,433,750  
2009 AV from \$ 3,094,800 to \$ 3,506,200 TV from \$ 3,094,800 to \$ 3,506,200  
2010 AV from \$ 2,555,900 to \$ 2,867,650 TV from \$ 2,555,900 to \$ 2,867,650

**154-10-1955** FORD MOTOR COMPANY; 30-999-00-2380-000; PERSONAL PROPERTY

2008 AV from \$ 31,027,900 to \$ 25,252,525 TV from \$ 31,027,900 to \$ 25,252,525

**City of Detroit, Wayne County**

**154-10-1940** RAUHORN ELECTRIC INC.; 19990406.01; PERSONAL PROPERTY

2008 AV from \$ 6,590 to \$ 73,640 TV from \$ 6,590 to \$ 73,640  
2009 AV from \$ 42,040 to \$ 71,150 TV from \$ 42,040 to \$ 71,150  
2010 AV from \$ 62,840 to \$ 63,220 TV from \$ 62,840 to \$ 63,220

**City of Woodhaven, Wayne County**

**154-10-2022** FORD MOTOR COMPANY; 59-999-00-0473-000; PERSONAL PROPERTY

2008 AV from \$ 62,250,600 to \$ 69,681,500 TV from \$ 62,250,600 to \$ 69,681,500

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 15 on agenda)

**Meridian Charter Township, Ingham County**

**154-11-0015** NEW YORK TIMES SALES CO.; 33-02-02-90-529-459; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 700 TV from \$ 0 to \$ 700

**Harrison Township, Macomb County**

**154-11-0017** PAUL ARTHUR; 17-12-21-352-002; REAL PROPERTY

2009 AV from \$ 139,970 to \$ 247,990 TV from \$ 137,350 to \$ 247,990

2010 AV from \$ 133,770 to \$ 247,990 TV from \$ 133,770 to \$ 247,990

**City of Novi, Oakland County**

**154-10-1876** DMC NOVI IMAGING CENTER; 50-99-00-007-169; PERSONAL PROPERTY

**\*\* This as also a concurrence.**

2009 AV from \$ 12,500 to \$ 85,330 TV from \$ 12,500 to \$ 85,330

2010 AV from \$ 12,500 to \$ 94,420 TV from \$ 12,500 to \$ 94,420

**City of Pontiac, Oakland County**

**154-10-1890** SPARTAN STORES DISTRIBUTION; 63-64-99-80-107-300; Personal Property

**\*\*This was also a concurrence.**

2008 AV from \$ 431,910 to \$ 453,550 TV from \$ 431,910 to \$ 453,550

2009 AV from \$ 362,010 to \$ 381,050 TV from \$ 362,010 to \$ 381,050

2010 AV from \$ 305,090 to \$ 364,250 TV from \$ 305,090 to \$ 364,250

**City of Troy, Oakland County**

**154-10-1910** VMC TECHNOLOGIES INC.; 88-99-00-327-720; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2008 AV from \$ 36,050 to \$ 53,020 TV from \$ 36,050 to \$ 53,020

2009 AV from \$ 35,870 to \$ 50,860 TV from \$ 35,870 to \$ 50,860

2010 AV from \$ 31,230 to \$ 42,260 TV from \$ 31,230 to \$ 42,260

**City of Allen Park, Wayne County**

**154-10-1953** FORD MOTOR COMPANY; 30-999-00-2969-000; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2008 AV from \$ 282,400 to \$ 311,000 TV from \$ 282,400 to \$ 311,000

2009 AV from \$ 262,700 to \$ 289,750 TV from \$ 262,700 to \$ 289,750

2010 AV from \$ 253,100 to \$ 262,900 TV from \$ 253,100 to \$ 262,900

**City of Detroit, Wayne County**

**154-10-1941** SCHOOLCRAFT PETRO MART; 22992374.01; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2008 AV from \$ 2,270 to \$ 14,240 TV from \$ 2,270 to \$ 14,240  
2009 AV from \$ 2,500 to \$ 12,750 TV from \$ 2,500 to \$ 12,750  
2010 AV from \$ 2,750 to \$ 11,480 TV from \$ 2,750 to \$ 11,480

**City of Livonia, Wayne County**

**154-10-1971** TARA INDUSTRIES INC.; 46-999-00-8701-000; PERSONAL PROPERTY

2008 AV from \$ 19,650 to \$ 30,450 TV from \$ 19,650 to \$ 30,450  
2009 AV from \$ 18,270 to \$ 29,050 TV from \$ 18,270 to \$ 29,050  
2010 AV from \$ 17,350 to \$ 28,150 TV from \$ 17,350 to \$ 28,150

**154-10-1977** ROMAN ENGINEERING SERVICES; 46-999-00-2205-000; PERSONAL PROPERTY

2010 AV from \$ 111,760 to \$ 258,700 TV from \$ 111,760 to \$ 258,700

**City of Woodhaven, Wayne County**

**154-11-0054** RICHARD J. NYKIEL DDS PC; 82-59-999-00-1156-004; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2009 AV from \$ 30,200 to \$ 52,250 TV from \$ 30,200 to \$ 52,250  
2010 AV from \$ 27,400 to \$ 58,750 TV from \$ 27,400 to \$ 58,750

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 15 on agenda)

**City of Portage, Kalamazoo County**

**154-11-0016** CLARENCE LACOMBE & JANICE WERBINSKI; 09360-018-O; REAL PROPERTY

2010 AV from \$ 117,300 to \$ 223,400 TV from \$ 63,684 to \$ 172,378

**City of Westland, Wayne County**

**154-10-0973** DEFIANCE TESTING & ENGINEERING; 56-999-00-0806-201; Personal Property

2009 AV from \$ 821,370 to \$ 570,000 TV from \$ 821,370 to \$ 570,000  
2010 AV from \$ 773,320 to \$ 561,691 TV from \$ 773,320 to \$ 561,691

**City of Westland, Wayne County**

**154-10-0974** DEFIANCE TESTING & ENGINEERING; 56-999-00-2422-000; Personal Property

2009 AV from \$ 491,499 to \$ 262,500 TV from \$ 491,499 to \$ 262,500

2010 AV from \$ 462,620 to \$ 259,691 TV from \$ 462,620 to \$ 259,691

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 15 on agenda)

**City of Novi, Oakland County**

**154-10-1878** FREESCALE SEMICONDUCTOR; 50-99-00-006-170; PERSONAL PROPERTY

2010 AV from \$ 72,020 to \$ 90,450 TV from \$ 72,020 to \$ 90,450

**154-10-1883** RYOSAN TECH; 50-99-00-010-216; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 3,550 TV from \$ 0 to \$ 3,550

**City of Pontiac, Oakland County**

**154-10-1888** HP ENTERPRISE SERVICES LLC; 63-64-99-80-980-044; PERSONAL PROPERTY

2008 AV from \$ 1,102,490 to \$ 1,255,000 TV from \$ 1,102,490 to \$ 1,255,000

2009 AV from \$ 1,605,570 to \$ 1,655,250 TV from \$ 1,605,570 to \$ 1,655,250

2010 AV from \$ 1,505,910 to \$ 1,503,800 TV from \$ 1,505,910 to \$ 1,503,800

**City of Hudsonville, Ottawa County**

**154-11-0020** TOPCRAFT METAL PRODUCTS INC.; 70-57-72-100-553; Personal-IFT Property

2009 AV from \$ 45,100 to \$ 45,000 TV from \$ 45,100 to \$ 45,000

2010 AV from \$ 41,400 to \$ 42,300 TV from \$ 41,400 to \$ 42,300

**154-11-0021** TOPCRAFT METAL PRODUCTS INC.; 70-57-72-106-280; Personal-IFT Property

2009 AV from \$ 586,500 to \$ 817,000 TV from \$ 586,500 to \$ 817,000

2010 AV from \$ 512,700 to \$ 659,600 TV from \$ 512,700 to \$ 659,600

**154-11-0022** TOPCRAFT METAL PRODUCTS INC.; 70-50-72-004-450; PERSONAL PROPERTY

2009 AV from \$ 206,700 to \$ 120,500 TV from \$ 206,700 to \$ 120,500

2010 AV from \$ 480,900 to \$ 323,100 TV from \$ 480,900 to \$ 323,100

**154-11-0023** TOPCRAFT METAL PRODUCTS INC.; 70-57-72-103-011; Personal-IFT Property

2009 AV from \$ 330,400 to \$ 229,200 TV from \$ 330,400 to \$ 229,200

**City of Hudsonville, Ottawa County**

**154-11-0024** TOPCRAFT METAL PRODUCTS INC.; 70-57-72-109-155; Personal-IFT Property  
2010 AV from \$ 179,300 to \$ 97,400 TV from \$ 179,300 to \$ 97,400

**Mendon Township, St. Joseph County**

**154-11-0048** VECTOR PIPELINE LP; 75-010-000-130-00; PERSONAL PROPERTY  
2009 AV from \$ 2,267,100 to \$ 2,992,100 TV from \$ 2,267,100 to \$ 2,992,100

**City of Belleville, Wayne County**

**154-10-1956** H & B BOOKKEEPING & TAX SERVICE; 31-999-00-0851-004; Personal Property  
2010 AV from \$ 0 to \$ 7,200 TV from \$ 0 to \$ 7,200

**City of Detroit, Wayne County**

**154-10-1997** E. W. GROBBEL SONS INC.; 07990312.00; PERSONAL PROPERTY  
2008 AV from \$ 206,880 to \$ 226,940 TV from \$ 206,880 to \$ 226,940

**City of Highland Park, Wayne County**

**154-10-1967** BAL GLOBAL FINANCE; 43-999-00-1824-000; PERSONAL PROPERTY  
2008 AV from \$ 32,400 to \$ 8,600 TV from \$ 32,400 to \$ 8,600

**City of Woodhaven, Wayne County**

**154-10-2030** TIM DONUT US DBA TIM HORTONS; 82-59-999-00-1345-008; Personal Property  
2008 AV from \$ 11,600 to \$ 45,150 TV from \$ 11,600 to \$ 45,150  
2009 AV from \$ 11,600 to \$ 39,200 TV from \$ 11,600 to \$ 39,200  
2010 AV from \$ 37,700 to \$ 34,100 TV from \$ 37,700 to \$ 34,100

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 15 on agenda)

Executive Director Sobel gave the Commission an update on the MMAO Orientation that took place on May 2, 2011.

The next Commission meeting will be held May 23, 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 11:55 a.m.

**DATED TYPED:**            **May 10, 2011**

**DATE APPROVED:**        **May 23, 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**