



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***

***Tuesday, September 27, 2011
9:00 a.m.***

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

Kelli Sobel, Executive Secretary
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 August 31, 2011. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to add a discussion regarding Wind Turbines after Item 6 and add a Closed Session after Item 8.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the list of Certification Applicants. ([See attached link for file identification.](#)) (Item 2 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Personal Property Examiner Certifications submitted by staff. (Item 3 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.](#)) (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. ([See attached link for file identification.](#)) (Item 5 on agenda)

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 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to ask staff to bring additional information regarding assessing Wind Turbines to the October 31st meeting. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 31, 2011**. (Item 7 on agenda)

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

154-10-1727 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 unanimously approved to **amend** the following MCL 211.154 petitions. (Item 7 on agenda)

City of Allen Park, Wayne County

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

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

2008 AV from \$ 31,027,900 to \$ 19,105,100 TV from \$ 31,027,900 to \$ 19,105,100

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 7 on agenda)

Emmett Township, Calhoun County

154-11-0772 SUPERIOR ONE RENTALS LLC; 13-10-000-010-27; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 170 TV from \$ 0 to \$ 170

2010 AV from \$ 0 to \$ 130 TV from \$ 0 to \$ 130

It was moved by Naftaly, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 7 on agenda)

Bedford Township, Calhoun County

154-11-0756 RICE WELL SERVICE; 13-04-000-449-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 30,750 TV from \$ 0 to \$ 30,750

2010 AV from \$ 0 to \$ 30,750 TV from \$ 0 to \$ 30,750

City of Battle Creek, Calhoun County

154-11-0835 WINE EDUCATION BY GLASS; P011-00-198-0; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 930 TV from \$ 0 to \$ 930

2010 AV from \$ 0 to \$ 930 TV from \$ 0 to \$ 930

City of Springfield, Calhoun County

154-11-0871 WONDERCLEAN CARPET & UPHOLSTERY; 13-54-000-004-11; Personal Property

2009 AV from \$ 0 to \$ 9,200 TV from \$ 0 to \$ 9,200

2010 AV from \$ 0 to \$ 9,200 TV from \$ 0 to \$ 9,200

Homer Township, Calhoun County

154-11-0781 STEELE STEAMWAY LLC; 13-43-000-144-00; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 8,050 TV from \$ 0 to \$ 8,050

Sheridan Township, Calhoun County

154-11-0819 U LOCK MINI STORAGE; 13-19-000-089-00; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 1,600 TV from \$ 0 to \$ 1,600

2011 AV from \$ 0 to \$ 1,600 TV from \$ 0 to \$ 1,600

Waterford Township, Oakland County

154-11-0872 TCF EQUIPMENT FINANCE INC.; W-99-10-000-545; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 181,500 TV from \$ 0 to \$ 181,500

Northville Township, Wayne County

154-10-2047 MEIDEN TECH CENTER N AMERICA; 77-998-01-9891-006; PERSONAL-IFT PROPERTY

****The 155 Petition has been postponed until October 31, 2011.**

2008 AV from \$ 0 to \$ 45,798 TV from \$ 0 to \$ 45,798
2009 AV from \$ 3,458,922 to \$ 3,473,026 TV from \$ 3,458,922 to \$ 3,473,026
2010 AV from \$ 2,632,200 to \$ 2,630,969 TV from \$ 2,632,200 to \$ 2,630,969

154-10-2048 MEIDEN TECH CENTER N AMERICA; 77-999-00-2009-070; Personal Property

****The 155 Petition has been postponed until October 31, 2011.**

2008 AV from \$ 0 to \$ 1,362 TV from \$ 0 to \$ 1,362
2009 AV from \$ 2,047,900 to \$ 3,528,135 TV from \$ 2,047,900 to \$ 3,528,135
2010 AV from \$ 2,831,700 to \$ 2,916,103 TV from \$ 2,831,700 to \$ 2,916,103

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. ([See attached link for file identification.](#)) (Item 7 on agenda)

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 7 on agenda)

Public Comment (Item 8 on agenda): No member of the public wished to comment.

It was moved by Naftaly, supported by Simon, to go into closed session to discuss pending litigation. 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 authorize Executive Secretary Sobel to take the necessary steps to classify Colortech Graphics Inc., Advanced Testing and Engineering Inc., and Taylor Auto Storage as Industrial Personal for the 2009 year.

It was moved by Naftaly, supported by Simon, and unanimously approved to approve the petitioners' settlement offer in the case of Dundee Castings v Treasury.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt an official order to classify parcel 64-7-50-500 and 70-27-50-500 in City of Midland, Midland County as industrial personal for the 2008 year.

The next Commission meeting will be held October 31, 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: **September 28, 2011**

DATE APPROVED: **October 31, 2011**

Douglas B. Roberts, Chair
State Tax Commission

Robert H. Naftaly, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission