



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, February 14, 2011  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC (Telephonic Conference until 10:45 a.m.)  
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 the following brief statement:

This happens to be my first meeting as Chairman of the State Tax Commission. Before we go on today, I would like to make a comment on the transition. This happens when parties change at the top and there has nothing else to do with it. The Chair is appointed by the Governor. Governor Snyder has recently appointed me as Chair. I would like to say with the strongest feelings that I can, how much I respect the job that Robert Naftaly did as Chair. I look forward to working with him and Barry for several years to come. It has been a real pleasure and Bob you have shown great leadership and it is a pleasure to follow you. Thank you very much for all you have done. Overtime there will be small little changes with the way the Commission operates, but today is not the beginning of those changes. Today will be similar to what we have done in the past. There will be slight differences in the agenda but those changes will come.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of December 20, 2010. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the 2010 State Tax Commission Annual Report submitted by Executive Director Sobel. (Item 2 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved Bulletin 1 of 2011 Certified Interest Rates. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 2 of 2011 Department of Natural Resources Property and PILT. (Item 4 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 North Branch Township, Lapeer County. (Item 5 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll to Buena Vista Township, Saginaw County. (Item 6 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2009 assessment roll for City of Caspian, Iron County. (Item 7 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2009 assessment roll for City of Gaastra, Iron County. (Item 8 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2010 assessment roll for Moran Township, Mackinac County. (Item 9 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2009 and 2010 assessment rolls for Portage Township, Houghton County. (Item 10 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2010 assessment roll for Custer Township, Antrim County. (Item 11 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to certify the 2009 assessment roll for Arenac Township, Arenac County. (Item 12 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to overturn the actions of the Marquette Township, Mackinac County July Board of Review related to parcels 49-007-750-234-10 and 49-007-425-006-20 for the 2007 and 2008 years. (Item 13 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to overturn the action of the Huron Township, Wayne County December Board of Review related to parcel 75-999-00-0867-006 and the classification of the parcel be returned to commercial personal for the 2010 year. (Item 14 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for Freesoil Township, Mason County and order the township to hire an outside party to complete the reappraisal by October 1, 2011. (Item 15 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for Coloma Township, Berrien County and order the township to hire an outside party to complete the reappraisal by December 1, 2011. (Item 16 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved the request from Gerrish Township, Roscommon County for a full 14-Point Review. (Item 17 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved the recommendation from the Education Committee regarding the changes to the MAAO (3) 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 staff recommendation for the Electric Distribution Cooperatives' System Economic Factors. Chairman Roberts asked staff to provide him with the calculations for one of the companies. (Item 19 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the staff recommendation for the Nuclear Plant Composite Factors. (Item 20 on agenda)

The Commission received and filed an update from Executive Director Sobel regarding the 2011 Equalization Single Year Study Exception Requests. (Item 21 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt the new Commercial Rehabilitation Form 4827. (Item 22 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to adopt Forms 609 (L-4025) – 2011 Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review, Form 610 (1-4025 SEV) – 2011 Calculation of Taxable Valuations Including Additions, Losses, and Total for Units Which Were Not Equalized As Assessed in 2010 or 2011, and Form 4863 – Real Property Statement for Commercial and Industrial, and Apartment Property Owners. (Item 23 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the list of Certification Applicants. (Item 24 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. ([See attached link for file identification](#)) (Item 25 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 26 on agenda)

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

### **New Certifications**

**Newaygo County**  
Ensley Township

### **Recertification's**

**Iron County**  
City of Caspian

**Jackson County**  
Summit Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** ([See attached link for file identification.](#)) (Item 28 on agenda)

It was moved by Roberts, supported by Simon, and approved to **postpone** the following MCL 211.154 petitions until **April 21, 2011**. (Item 29 on agenda)

**Kimball Township, St. Clair County**

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

2010 AV from \$ 0 to \$ 214,200 TV from \$ 0 to \$ 195,648

**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 \$ 1,137,600 TV from \$ 938,600 to \$ 1,137,600

2009 AV from \$ 1,054,700 to \$ 1,232,100 TV from \$ 1,054,700 to \$ 1,232,100

2010 AV from \$ 811,400 to \$ 884,900 TV from \$ 811,400 to \$ 884,900

**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 Livonia, Wayne County**

**154-10-1260** CAO CHIROPRACTIC GROUP; 999-00-6463-000; PERSONAL PROPERTY

2008 AV from \$ 1,220 to \$ 12,200 TV from \$ 1,220 to \$ 12,200

2009 AV from \$ 2,000 to \$ 12,050 TV from \$ 2,000 to \$ 12,050

2010 AV from \$ 960 to \$ 11,700 TV from \$ 960 to \$ 11,700

**154-10-1520** PAUL & ASSOCIATES; 46-999-00-1941-000; PERSONAL PROPERTY

2008 AV from \$ 1,000 to \$ 10,900 TV from \$ 1,000 to \$ 10,900

2009 AV from \$ 1,000 to \$ 11,250 TV from \$ 1,000 to \$ 11,250

2010 AV from \$ 1,000 to \$ 9,750 TV from \$ 1,000 to \$ 9,750

It was moved by Roberts, supported by Simon, and approved to **postpone** the following MCL 211.154 petitions until **May 23, 2011**. (Item 29 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

**City of River Rouge, Wayne County**

**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 Roberts, supported by Simon, and approved to **amend** the following MCL 211.154 petitions. (Item 29 on agenda)

**City of Auburn Hills, Oakland County**

**154-10-1172** SHELL AUTO CITY SERVICE; 02-99-00-098-009; PERSONAL PROPERTY

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

2010 AV from \$ 29,830 to \$ 56,515 TV from \$ 29,830 to \$ 56,515

**City of Southfield, Oakland County**

**154-10-1253** U-WASH INC.; 76-99-82-018-000; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 11,290 TV from \$ 0 to \$ 11,290

**City of Livonia, Wayne County**

**154-10-1190** NEWBURGH GRILL RESTAURANT; 46-999-00-1402-000; Personal Property

2008 AV from \$ 6,500 to \$ 15,600 TV from \$ 6,500 to \$ 15,600  
2009 AV from \$ 5,250 to \$ 14,850 TV from \$ 5,250 to \$ 14,850  
2010 AV from \$ 4,750 to \$ 12,350 TV from \$ 4,750 to \$ 12,350

**154-10-1231** HOU-YER LI DBA CHINA INN; 46-999-00-4277-000; PERSONAL PROPERTY

2008 AV from \$ 3,190 to \$ 6,850 TV from \$ 3,190 to \$ 6,850  
2009 AV from \$ 2,930 to \$ 6,750 TV from \$ 2,930 to \$ 6,750  
2010 AV from \$ 2,690 to \$ 6,650 TV from \$ 2,690 to \$ 6,650

**City of Livonia, Wayne County**

**154-10-1259** BEST SERVICE; 999-00-6078-000; PERSONAL PROPERTY

2008 AV from \$ 820 to \$ 6,050 TV from \$ 820 to \$ 6,050  
2009 AV from \$ 720 to \$ 5,650 TV from \$ 720 to \$ 5,650  
2010 AV from \$ 650 to \$ 5,350 TV from \$ 650 to \$ 5,350

**154-10-1263** LIM'S STAR RESTAURANT INC.; 46-999-00-4492-000; PERSONAL PROPERTY

2008 AV from \$ 5,970 to \$ 13,500 TV from \$ 5,970 to \$ 13,500  
2009 AV from \$ 5,600 to \$ 12,600 TV from \$ 5,600 to \$ 12,600  
2010 AV from \$ 6,280 to \$ 12,650 TV from \$ 6,280 to \$ 12,650

**154-10-1267** TAYLOR-WINFIELD; 46-999-00-1485-000; PERSONAL PROPERTY

2008 AV from \$ 5,000 to \$ 32,800 TV from \$ 5,000 to \$ 32,800  
2009 AV from \$ 7,500 to \$ 32,800 TV from \$ 7,500 to \$ 32,800  
2010 AV from \$ 10,000 to \$ 32,800 TV from \$ 10,000 to \$ 32,800

It was moved by Roberts, supported by Simon, and approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 29 on agenda)

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 29 on agenda)

**Monitor Township, Bay County**

**154-10-1315** EMMETT T. MERO JR.; 100-038-300-340-00; REAL PROPERTY

2008 AV from \$ 61,400 to \$ 67,400 TV from \$ 58,770 to \$ 64,001  
2009 AV from \$ 62,500 to \$ 68,500 TV from \$ 61,355 to \$ 66,817  
2010 AV from \$ 58,400 to \$ 64,400 TV from \$ 58,400 to \$ 64,400

**154-10-1322** ROGER J. LEPPEK; 100-037-100-280-00; REAL PROPERTY

2008 AV from \$ 31,500 to \$ 38,300 TV from \$ 22,403 to \$ 27,239  
2009 AV from \$ 30,300 to \$ 37,100 TV from \$ 23,388 to \$ 28,437  
2010 AV from \$ 29,900 to \$ 36,700 TV from \$ 23,317 to \$ 28,351

**City of Battle Creek, Calhoun County**

**154-10-1374** INTEGRATED HEALTH PARTNERS; P011-00-004-0; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 4,400 TV from \$ 0 to \$ 4,400  
2009 AV from \$ 0 to \$ 3,490 TV from \$ 0 to \$ 3,490  
2010 AV from \$ 0 to \$ 2,880 TV from \$ 0 to \$ 2,880

**Athens Township, Calhoun County**

**154-10-1354** HEAVENLY TAILS CUSTOM PET CASKETS LLC; 13-02-000-112-00; Personal Prop.

2010 AV from \$ 0 to \$ 4,710 TV from \$ 0 to \$ 4,710

**Bedford Township, Calhoun County**

**154-10-1358** CONO'S CLEANING SERVICE; 13-04-000-426-00; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 6,620 TV from \$ 0 to \$ 6,620

2009 AV from \$ 0 to \$ 8,030 TV from \$ 0 to \$ 8,030

2010 AV from \$ 0 to \$ 7,020 TV from \$ 0 to \$ 7,020

**Clarendon Township, Calhoun County**

**154-10-1359** PROGRESSIVE DIE DESIGN & ENGINEERING; 13-07-122-025-00; Personal Property

2008 AV from \$ 0 to \$ 13,300 TV from \$ 0 to \$ 13,300

2009 AV from \$ 0 to \$ 15,310 TV from \$ 0 to \$ 15,310

2010 AV from \$ 0 to \$ 14,760 TV from \$ 0 to \$ 14,760

**Marshall Township, Calhoun County**

**154-10-1362** ARBOR INN OF HISTORIC MARSHALL; 13-16-000-100-00; Personal Property

2008 AV from \$ 8,770 to \$ 56,400 TV from \$ 8,770 to \$ 56,400

2009 AV from \$ 8,400 to \$ 51,120 TV from \$ 8,400 to \$ 51,120

2010 AV from \$ 7,800 to \$ 45,800 TV from \$ 7,800 to \$ 45,800

**154-10-1363** BENNY'S AUTOMOTIVE REPAIR FACILITY; 13-16-000-228-00; Personal Property

2008 AV from \$ 0 to \$ 4,350 TV from \$ 0 to \$ 4,350

2009 AV from \$ 0 to \$ 7,610 TV from \$ 0 to \$ 7,610

2010 AV from \$ 0 to \$ 6,940 TV from \$ 0 to \$ 6,940

**154-10-1365** BULLER MECHANICAL; 13-16-000-229-00; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 3,930 TV from \$ 0 to \$ 3,930

2009 AV from \$ 0 to \$ 4,020 TV from \$ 0 to \$ 4,020

2010 AV from \$ 0 to \$ 5,910 TV from \$ 0 to \$ 5,910

**Marshall Township, Calhoun County**

**154-10-1366** COOK TECHNOLOGY SOLUTIONS LLC; 13-16-000-232-00; Personal Property

2009 AV from \$ 0 to \$ 1,060 TV from \$ 0 to \$ 1,060

2010 AV from \$ 0 to \$ 1,000 TV from \$ 0 to \$ 1,000

**Marshall Township, Calhoun County**

**154-10-1367 DOGGIE SPA & PLAY CARE LLC; 13-16-000-230-00; PERSONAL PROPERTY**

2008 AV from \$ 0 to \$ 8,160 TV from \$ 0 to \$ 8,160  
2009 AV from \$ 0 to \$ 8,470 TV from \$ 0 to \$ 8,470  
2010 AV from \$ 0 to \$ 9,690 TV from \$ 0 to \$ 9,690

**154-10-1372 TANDEM PARTNERS LLC; 13-16-000-231-00; PERSONAL PROPERTY**

2008 AV from \$ 0 to \$ 2,340 TV from \$ 0 to \$ 2,340  
2009 AV from \$ 0 to \$ 1,790 TV from \$ 0 to \$ 1,790  
2010 AV from \$ 0 to \$ 1,330 TV from \$ 0 to \$ 1,330

**Sheridan Township, Calhoun County**

**154-10-1373 CHIPPEWA TRANSPORTATION INC.; 13-19-000-193-00; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

**City of Grand Rapids, Kent County**

**154-10-1227 MADCAP COFFEE COMPANY INC.; 41-01-51-112-406; PERSONAL PROPERTY**

2010 AV from \$ 25,000 to \$ 31,100 TV from \$ 25,000 to \$ 31,100

**City of Auburn Hills, Oakland County**

**154-10-1167 FIDELITY NATIONAL CAPITAL; 02-99-00-010-139; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 5,400 TV from \$ 0 to \$ 5,400

**154-10-1168 KNIGHT INDUSTRIES & ASSOC. INC.; 02-99-00-091-013; PERSONAL PROPERTY**

2010 AV from \$ 475,330 to \$ 488,430 TV from \$ 475,330 to \$ 488,430

**154-10-1485 RANAL INC.; 02-99-00-006-030; PERSONAL PROPERTY**

2008 AV from \$ 51,850 to \$ 68,140 TV from \$ 51,850 to \$ 68,140  
2009 AV from \$ 51,850 to \$ 81,070 TV from \$ 51,850 to \$ 81,070  
2010 AV from \$ 51,850 to \$ 75,680 TV from \$ 51,850 to \$ 75,680

**154-10-1492 TIMBUKTU CAFÉ; 02-99-00-009-062; PERSONAL PROPERTY**

2009 AV from \$ 37,500 to \$ 75,580 TV from \$ 37,500 to \$ 75,580  
2010 AV from \$ 51,720 to \$ 63,690 TV from \$ 51,720 to \$ 63,690

**City of Birmingham, Oakland County**

**154-10-1173** AVAIL CONCIERGE SERVICES INC.; 08-99-00-007-018; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 610 TV from \$ 0 to \$ 610

**City of Southfield, Oakland County**

**154-10-1255** DEARBORN FINANCIAL INSTITUTE; 76-99-67-259-300; PERSONAL PROPERTY

2008 AV from \$ 65,070 to \$ 229,930 TV from \$ 65,070 to \$ 229,930

2009 AV from \$ 65,070 to \$ 201,580 TV from \$ 65,070 to \$ 201,580

2010 AV from \$ 179,710 to \$ 174,000 TV from \$ 179,710 to \$ 174,000

**Milford Township, Oakland County**

**154-10-1162** BAKERCORP; L-99-00-010-026; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 6,650 TV from \$ 0 to \$ 6,650

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

**City of Hudsonville, Ottawa County**

**154-10-1273** PHOENIX AMUSEMENTS LLC; 70-50-72-003-255; PERSONAL PROPERTY

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

**Ann Arbor Township, Washtenaw County**

**154-10-1184** AW TECHNICAL CENTER USA; I-99-10-000-044; PERSONAL-IFT PROPERTY

2008 AV from \$ 1,492,410 to \$ 1,580,880 TV from \$ 1,492,410 to \$ 1,580,880

2009 AV from \$ 1,286,000 to \$ 1,360,010 TV from \$ 1,286,000 to \$ 1,360,010

2010 AV from \$ 1,144,510 to \$ 1,209,950 TV from \$ 1,144,510 to \$ 1,209,950

**Salem Township, Washtenaw County**

**154-10-1345** DOWNING FARM GOLF COURSE; A-99-20-030-337; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 45,020 TV from \$ 0 to \$ 45,020

2009 AV from \$ 0 to \$ 41,030 TV from \$ 0 to \$ 41,030

2010 AV from \$ 0 to \$ 37,770 TV from \$ 0 to \$ 37,770

**Scio Township, Washtenaw County**

**154-10-1237** SWEEPSTER ATTACHMENTS LLC; H-99-99-003-300; Personal-IFT Property

2010 AV from \$ 492,600 to \$ 331,400 TV from \$ 492,600 to \$ 331,400

**Scio Township, Washtenaw County**

**154-10-1238** SWEEPSTER ATTACHMENTS LLC; H-99-45-063-400; PERSONAL PROPERTY

2010 AV from \$ 2,212,100 to \$ 1,814,200 TV from \$ 2,212,100 to \$ 1,814,200

**City of Dearborn, Wayne County**

**154-10-1350** INTERNATIONAL AUTOMOTIVE COM.; 84-0000-505800; PERSONAL PROPERTY

2008 AV from \$ 613,800 to \$ 1,386,500 TV from \$ 613,800 to \$ 1,386,500

2009 AV from \$ 153,550 to \$ 772,550 TV from \$ 153,550 to \$ 772,550

2010 AV from \$ 134,600 to \$ 675,700 TV from \$ 134,600 to \$ 675,700

It was moved by Roberts, supported by Simon, and approved to adopt Form 4827 – Commercial Rehabilitation Act Certificate and Forms 4865 and 4866 – Neighborhood Enterprise Zone Act Certificates. (Add on to the agenda)

It was moved by Roberts, supported by Simon, and approved the request from Wayne County to have until June 1, 2011 to send in supporting documentation for their 154 petition filings. (Add on to the agenda)

The Commission modified their meeting schedule and moved their September 21, 2011 meeting to September 27, 2011. (Add on to the agenda)

The next Commission meeting will be held April 21, 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 11:35 a.m.

**DATED TYPED: February 15, 2011**

**DATE APPROVED: April 21, 2011**

---

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

---

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

---

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