



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***

***Thursday, December 13, 2012  
9:00 a.m.***

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

***Kelli Sobel, Executive Secretary  
LaNiece Denstead, 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 October 30, 2012. (Item 1 on agenda)

Carl Rashid Jr., Marc Kaszubski, Dwayne McLachlan appeared regarding the revocation of Air Pollution Control Exemption Certificates for Chrysler Group LLC. (File No's 1-3700 and 1-3701) The Commission heard from the parties involved. It was moved by Roberts, supported by Simon, and approved to adopt staff recommendation to approve the Air Pollution Control Exemption Certificates 1-3700 and 1-3701 (Chrysler Group LLC.). Commissioner Naftaly recused himself from the decision. (Item 2 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to revoke Walter Wheeler's certification. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the reconsideration of classification appeals 12-0026 and 12-0087 but retained the prior determination of Commercial Real. The Commission allowed the reconsideration of appeals 12-0027, 12-0028, 12-0053, and 12-0096 but retained the prior determination of Residential Real. The Commission allowed the reconsideration of appeal 12-0042 but retained the prior determination of Commercial Personal. The Commission allowed the reconsideration of 12-0045 and changed the classification to Industrial Personal. The Commission did not allow the reconsideration from the taxpayer for 12-0052 since the prior

determination was approved in favor of the taxpayer. The Commission allowed the reconsideration of appeal 12-0086 and changed the classification to Agricultural Real. (Item 4 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation for the 2013 System Economic Factors for Rural Electric Cooperatives. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation and inform State Assessed Companies that beginning with the 2013 reporting year all companies will be required to report using the electronic system. The Commission also approved to continue the use of a combination income/cost approach for three carlines that are a hybrid carline/railroad. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the Certification of the State Tax Commission General Rules 2012-11 TY. (Item 7 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2011 assessment roll for Yates Township, Lake County. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 15 of 2012 Property Tax Appeal Procedures for 2013. (Item 9 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 16 of 2012 Board of Review for 2013. (Item 10 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved Bulletin 17 of 2012 Random Week for Qualified Business. (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the policy regarding Malfeasance, Misfeasance, and Nonfeasance of Duties. (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation and approve BS&A to use the electronic version of the 2013 Personal Property Statement Form 632. (Item 13 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the revised 2013 Steam Electric Report Form 4094, Hydroelectric Report Form 4070, Gas Turbine and Diesel Electric Generator Report Form 3991, and the Nuclear Plant Composite Factors for 2013 Valuations. (Item 14 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 15 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 Agenda. (Item 16 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 17 on agenda)

These certifications will expire on **May 1, 2015**.

**New Certifications:**

**Alcona County**

Curtis Township

**Monroe County**

City of Luna Pier

**Montcalm County**

Evergreen Township

**Otsego County**

Chester Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 18 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 but to postpone** petitions 154-11-1966 and 154-12-1334. It was moved by Naftaly, supported by Simon, and unanimously approved to accept jurisdiction on petition 154-12-0837, and to make a final determination on the Non-Concurrence Agenda. (Item 19 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 **April 8, 2013**. (Item 20 on agenda)

**Eaton Rapids Township, Eaton County**

**154-12-0713** OMIMEX ENERGY INC.; 160-090-005-010-00; PERSONAL PROPERTY

2009 AV from \$ 7,300 to \$ 25,300 TV from \$ 7,300 to \$ 25,300

2010 AV from \$ 7,300 to \$ 25,300 TV from \$ 7,300 to \$ 25,300

2011 AV from \$ 8,345 to \$ 25,300 TV from \$ 8,345 to \$ 25,300

**154-12-0714** OMIMEX ENERGY INC.; 160-090-005-005-00; PERSONAL PROPERTY

2009 AV from \$ 8,300 to \$ 28,950 TV from \$ 8,300 to \$ 28,950

2010 AV from \$ 8,300 to \$ 28,950 TV from \$ 8,300 to \$ 28,950

2011 AV from \$ 7,276 to \$ 28,950 TV from \$ 7,276 to \$ 28,950

**Hamlin Township, Eaton County**

**154-12-0428 OMIMEX ENERGY INC.; 040-090-005-010-00; PERSONAL PROPERTY**

2009 AV from \$ 7,300 to \$ 25,300 TV from \$ 7,300 to \$ 25,300  
2010 AV from \$ 7,300 to \$ 25,300 TV from \$ 7,300 to \$ 25,300  
2011 AV from \$ 8,345 to \$ 25,300 TV from \$ 8,345 to \$ 25,300

**154-12-0429 OMIMEX ENERGY INC.; 040-090-005-005-00; PERSONAL PROPERTY**

2009 AV from \$ 8,300 to \$ 28,950 TV from \$ 8,300 to \$ 28,950  
2010 AV from \$ 8,300 to \$ 28,950 TV from \$ 8,300 to \$ 28,950  
2011 AV from \$ 7,276 to \$ 28,950 TV from \$ 7,276 to \$ 28,950

**City of Grand Rapids, Kent County**

**154-12-1075 MASONIC TEMPLE ASSOC. OF GRAND RAPIDS MI; 41-02-65-314-300; PERSONAL PROPERTY**

2010 AV from \$ 27,200 to \$ 75,800 TV from \$ 27,200 to \$ 75,800  
2011 AV from \$ 30,400 to \$ 70,800 TV from \$ 30,400 to \$ 70,800  
2012 AV from \$ 37,900 to \$ 73,600 TV from \$ 37,900 to \$ 73,600

**City of Manistee, Manistee County**

**154-10-1707 AZTEC PRODUCING CO. INC.; 51-51-290-011-00; PERSONAL PROPERTY**

2008 AV from \$ 59,100 to \$ 53,350 TV from \$ 59,100 to \$ 53,350  
2009 AV from \$ 59,100 to \$ 52,800 TV from \$ 59,100 to \$ 52,800  
2010 AV from \$ 59,100 to \$ 53,050 TV from \$ 59,100 to \$ 53,050  
2011 AV from \$ 59,100 to \$ 53,100 TV from \$ 59,100 to \$ 53,100

**154-10-1708 AZTEC PRODUCING CO. INC.; 51-51-190-063-00; PERSONAL PROPERTY**

2008 AV from \$ 51,800 to \$ 208,150 TV from \$ 51,800 to \$ 208,150  
2009 AV from \$ 51,800 to \$ 221,600 TV from \$ 51,800 to \$ 221,600  
2010 AV from \$ 51,800 to \$ 217,650 TV from \$ 51,800 to \$ 217,650  
2011 AV from \$ 51,800 to \$ 212,900 TV from \$ 51,800 to \$ 212,900

**154-10-1709 AZTEC PRODUCING CO. INC.; 51-51-190-062-00; PERSONAL PROPERTY**

2008 AV from \$ 367,500 to \$ 381,150 TV from \$ 367,500 to \$ 381,150  
2009 AV from \$ 367,500 to \$ 463,350 TV from \$ 367,500 to \$ 463,350  
2010 AV from \$ 367,500 to \$ 474,650 TV from \$ 367,500 to \$ 474,650  
2011 AV from \$ 367,500 to \$ 453,800 TV from \$ 367,500 to \$ 453,800

**City of Manistee, Manistee County**

**154-10-1710 AZTEC PRODUCING CO. INC.; 51-51-190-016-00; PERSONAL PROPERTY**

2008 AV from \$ 55,000 to \$ 109,250 TV from \$ 55,000 to \$ 109,250  
2009 AV from \$ 55,000 to \$ 104,000 TV from \$ 55,000 to \$ 104,000  
2010 AV from \$ 55,000 to \$ 99,250 TV from \$ 55,000 to \$ 99,250  
2011 AV from \$ 55,000 to \$ 96,900 TV from \$ 55,000 to \$ 96,900

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 20 on agenda)

**Eaton Rapids Township, Eaton County**

**154-12-0424 CHRISTIAN OIL COMPANY; 120-090-300-570-00; PERSONAL PROPERTY**

2009 AV from \$ 2,900 to \$ 47,300 TV from \$ 2,900 to \$ 47,300  
2010 AV from \$ 2,500 to \$ 47,300 TV from \$ 2,500 to \$ 47,300  
2011 AV from \$ 2,400 to \$ 47,300 TV from \$ 2,400 to \$ 47,300

**Eaton Rapids Township, Eaton County**

**154-12-0426 TOLAS OIL & GAS EXPLORATION CO.; 120-090-035-004-02; Personal Property**

2009 AV from \$ 0 to \$ 97,100 TV from \$ 0 to \$ 97,100  
2010 AV from \$ 0 to \$ 91,000 TV from \$ 0 to \$ 91,000  
2011 AV from \$ 0 to \$ 84,950 TV from \$ 0 to \$ 84,950

**154-12-0427 TOLAS OIL & GAS EXPLORATION CO.; 120-090-035-004-01; Personal Property**

2009 AV from \$ 0 to \$ 492,300 TV from \$ 0 to \$ 492,300  
2010 AV from \$ 0 to \$ 440,850 TV from \$ 0 to \$ 440,850  
2011 AV from \$ 0 to \$ 396,750 TV from \$ 0 to \$ 396,750

**154-12-0431 TERREL PRODUCTION COMPANY; 120-090-028-073-04; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 24,450 TV from \$ 0 to \$ 24,450  
2010 AV from \$ 0 to \$ 24,450 TV from \$ 0 to \$ 24,450  
2011 AV from \$ 0 to \$ 24,450 TV from \$ 0 to \$ 24,450

**Hamlin Township, Eaton County**

**154-12-0430 R & B ENERGY COMPANY; 160-090-005-001-00; PERSONAL PROPERTY**

2009 AV from \$ 0 to \$ 28,500 TV from \$ 0 to \$ 28,500  
2010 AV from \$ 0 to \$ 28,500 TV from \$ 0 to \$ 28,500  
2011 AV from \$ 0 to \$ 28,500 TV from \$ 0 to \$ 28,500

**East Bay Township, Grand Traverse County**

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

2008 AV from \$ 0 to \$ 68,800 TV from \$ 0 to \$ 68,800  
2009 AV from \$ 0 to \$ 64,350 TV from \$ 0 to \$ 64,350  
2010 AV from \$ 0 to \$ 62,150 TV from \$ 0 to \$ 62,150

**154-10-1589** MERIT ENERGY; 28-03-900-100-12; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 45,600 TV from \$ 0 to \$ 45,600  
2009 AV from \$ 0 to \$ 163,500 TV from \$ 0 to \$ 163,500  
2010 AV from \$ 0 to \$ 146,300 TV from \$ 0 to \$ 146,300

**154-10-1590** MERIT ENERGY; 28-03-900-107-08; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 41,550 TV from \$ 0 to \$ 41,550  
2009 AV from \$ 0 to \$ 41,550 TV from \$ 0 to \$ 41,550  
2010 AV from \$ 0 to \$ 41,550 TV from \$ 0 to \$ 41,550

**154-10-1591** MERIT ENERGY; 28-03-900-225-01; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 46,700 TV from \$ 0 to \$ 46,700  
2009 AV from \$ 0 to \$ 46,700 TV from \$ 0 to \$ 46,700  
2010 AV from \$ 0 to \$ 46,700 TV from \$ 0 to \$ 46,700

**154-10-1592** MERIT ENERGY; 28-03-900-116-15; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 29,000 TV from \$ 0 to \$ 29,000  
2009 AV from \$ 0 to \$ 29,000 TV from \$ 0 to \$ 29,000  
2010 AV from \$ 0 to \$ 29,000 TV from \$ 0 to \$ 29,000

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 20 on agenda)

**City of Linden, Genesee County**

**154-12-0937** NSE ENTERPRISES LLC; 61-20-552-154; REAL PROPERTY

2010 AV from \$ 79,800 to \$ 128,943 TV from \$ 71,299 to \$ 120,442

**City of Manistee, Manistee County**

**154-10-1711** WEST BAY EXPLORATION COMPANY; 51-51-390-030-02; Personal Property

2008 AV from \$ 74,300 to \$ 125,850 TV from \$ 74,300 to \$ 125,850  
2009 AV from \$ 66,200 to \$ 109,700 TV from \$ 66,200 to \$ 109,700  
2010 AV from \$ 63,400 to \$ 106,350 TV from \$ 63,400 to \$ 106,350  
2011 AV from \$ 59,300 to \$ 102,000 TV from \$ 59,300 to \$ 102,000

**City of Inkster, Wayne County**

**154-11-2258** P. S. SIDHU; 82-44-006-01-0090-000; REAL PROPERTY

2010 AV from \$ 32,900 to \$ 30,287 TV from \$ 25,000 to \$ 30,287  
2011 AV from \$ 23,800 to \$ 21,977 TV from \$ 21,000 to \$ 19,420

**154-11-2259** P. S. SIDHU, DBA CCLI BUILDERS; 82-44-022-01-0840-001; REAL PROPERTY

2011 AV from \$ 43,700 to \$ 41,714 TV from \$ 35,000 to \$ 33,421

**City of Livonia, Wayne County**

**154-09-2279** WEST BAY EXPLORATION; 46-999-00-0685-000; PERSONAL PROPERTY

2008 AV from \$ 74,450 to \$ 285,500 TV from \$ 74,450 to \$ 285,500  
2009 AV from \$ 606,070 to \$ 789,350 TV from \$ 606,070 to \$ 789,350

**154-09-2280** WEST BAY EXPLORATION; 46-999-00-0687-000; PERSONAL PROPERTY

2008 AV from \$ 110,400 to \$ 568,650 TV from \$ 110,400 to \$ 568,650  
2009 AV from \$ 562,160 to \$ 953,500 TV from \$ 562,160 to \$ 953,500

**154-11-2262** P. S. SIDHU; 46-132-02-0013-000; REAL PROPERTY

2009 AV from \$ 140,320 to \$ 118,340 TV from \$ 140,320 to \$ 118,340  
2010 AV from \$ 129,780 to \$ 109,061 TV from \$ 129,780 to \$ 109,061  
2011 AV from \$ 114,210 to \$ 95,975 TV from \$ 114,210 to \$ 95,975

**City of Westland, Wayne County**

**154-11-2261** P. S. SIDHU, DBA CCLI BUILDERS; 56-004-02-0233-000; REAL PROPERTY

2011 AV from \$ 28,950 to \$ 25,176 TV from \$ 28,766 to \$ 25,015

It was moved by Naftaly, supported by Simon, and unanimously approved to **dismiss** the following MCL 211.154 petitions. (Item 20 on agenda)

**Eaton Rapids Township, Eaton County**

**154-12-0425** LITHOS EXPLORATION INC.; 120-090-300-670-00; PERSONAL PROPERTY

2009 AV from \$ 25,500 to \$ 77,000 TV from \$ 25,500 to \$ 77,000  
2010 AV from \$ 25,400 to \$ 76,850 TV from \$ 25,400 to \$ 76,850  
2011 AV from \$ 10,100 to \$ 24,900 TV from \$ 10,100 to \$ 24,900

**Avery Township, Montmorency County**

**154-10-1197** PETROLEUM DEVELOPMENT CORP.; 60-002-900-000-360-00; Personal Property

2008 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000  
2009 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000  
2010 AV from \$ 0 to \$ 800,000 TV from \$ 0 to \$ 800,000

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 20 on agenda)

**Briley Township, Montmorency County**

**154-11-0423** DELTA OIL CO. INC.; 60-003-015-000-899-00; REAL PROPERTY

2009 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882  
2010 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882  
2011 AV from \$ 0 to \$ 73,882 TV from \$ 0 to \$ 73,882

**154-11-0424** JORDAN DEVELOPMENT CO. LLC; 60-003-011-000-899-00; REAL PROPERTY

2009 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 150,300  
2010 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 145,791  
2011 AV from \$ 0 to \$ 150,300 TV from \$ 0 to \$ 150,300

**154-11-0478** BELDEN & BLAKE CORP./WARD LAKE; 60-003-126-000-899-00; Real Property

2009 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 68,500  
2010 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 66,445  
2011 AV from \$ 0 to \$ 68,500 TV from \$ 0 to \$ 68,500

**154-11-0479** TERRA ENERGY COMPANY LLC; 60-003-111-000-899-00; REAL PROPERTY

2009 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 184,400  
2010 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 178,868  
2011 AV from \$ 0 to \$ 184,400 TV from \$ 0 to \$ 184,400

**154-11-0480** TERRA ENERGY COMPANY LLC; 60-003-122-000-899-00; REAL PROPERTY

2009 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 193,700  
2010 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 187,889  
2011 AV from \$ 0 to \$ 193,700 TV from \$ 0 to \$ 193,700

**Rust Township, Montmorency County**

**154-11-0333** SAVOY ENERGY; 60-007-134-000-050-01; REAL PROPERTY

2009 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,700  
2010 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,563  
2011 AV from \$ 0 to \$ 45,700 TV from \$ 0 to \$ 45,700

**Vienna Township, Montmorency County**

**154-11-0425 JORDAN DEVELOPMENT CO. LLC; 60-008-036-000-899-00; REAL PROPERTY**

2009 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 119,400

2010 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 115,818

2011 AV from \$ 0 to \$ 119,400 TV from \$ 0 to \$ 119,400

**154-11-0426 TERRA ENERGY COMPANY LLC; 60-008-004-000-035-00; REAL PROPERTY**

2009 AV from \$ 6,500 to \$ 49,688 TV from \$ 3,423 to \$ 46,611

2010 AV from \$ 6,500 to \$ 49,688 TV from \$ 3,412 to \$ 46,600

2011 AV from \$ 6,200 to \$ 49,388 TV from \$ 3,470 to \$ 46,658

**City of Montague, Muskegon County**

**154-12-0403 DIVERSIFIED MACHINE MONTAGUE INC.; 61-21-900-351-0005-00; Personal Property**

2010 AV from \$ 13,842,300 to \$ 19,617,300 TV from \$ 13,842,300 to \$ 19,617,300

2011 AV from \$ 13,863,700 to \$ 19,150,860 TV from \$ 13,863,700 to \$ 19,150,860

2012 AV from \$ 13,564,600 to \$ 18,458,735 TV from \$ 13,564,600 to \$ 18,458,735

**City of Southfield, Oakland County**

**154-12-0985 CINDERELLA JEWELRY; 76-99-58-062-010; PERSONAL PROPERTY**

2010 AV from \$ 5,310 to \$ 9,660 TV from \$ 5,310 to \$ 9,660

2011 AV from \$ 4,640 to \$ 8,490 TV from \$ 4,640 to \$ 8,490

**154-12-0992 ACCELERATED CARE PLUS CORP.; 76-99-79-001-482; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 3,080 TV from \$ 0 to \$ 3,080

2011 AV from \$ 0 to \$ 2,710 TV from \$ 0 to \$ 2,710

**154-12-1026 HARLAND FINANCIAL SOLUTIONS; 76-99-79-189-500; PERSONAL PROPERTY**

2010 AV from \$ 290 to \$ 1,280 TV from \$ 290 to \$ 1,280

2011 AV from \$ 220 to \$ 940 TV from \$ 220 to \$ 940

**154-12-1028 IBM CORPORATION; 76-99-46-241-000; PERSONAL PROPERTY**

2010 AV from \$ 2,159,660 to \$ 3,067,180 TV from \$ 2,159,660 to \$ 3,067,180

2011 AV from \$ 1,961,240 to \$ 2,531,650 TV from \$ 1,961,240 to \$ 2,531,650

**154-12-1048 OAKLAND DIAGNOSTICS IMAGING INC; 76-99-70-464-511; Personal Property**

2011 AV from \$ 1,550 to \$ 12,920 TV from \$ 1,550 to \$ 12,920

2012 AV from \$ 5,360 to \$ 10,980 TV from \$ 5,360 to \$ 10,980

**City of Southfield, Oakland County**

**154-12-1058 VERIZON WIRELESS; 76-99-68-900-000; PERSONAL PROPERTY**

2011 AV from \$ 59,440 to \$ 71,230 TV from \$ 59,440 to \$ 71,230

**154-12-1059 VERIZON WIRELESS; 76-99-31-034-100; PERSONAL PROPERTY**

2010 AV from \$ 83,800 to \$ 83,860 TV from \$ 83,800 to \$ 83,860

2011 AV from \$ 65,000 to \$ 79,840 TV from \$ 65,000 to \$ 79,840

**154-12-1060 VERIZON WIRELESS; 76-99-28-101-415; PERSONAL PROPERTY**

2011 AV from \$ 56,860 to \$ 81,020 TV from \$ 56,860 to \$ 81,020

**154-12-1061 VERIZON WIRELESS; 76-99-25-171-500; PERSONAL PROPERTY**

2011 AV from \$ 52,140 to \$ 72,970 TV from \$ 52,140 to \$ 72,970

**154-12-1062 VERIZON WIRELESS; 76-99-04-049-000; PERSONAL PROPERTY**

2011 AV from \$ 80,980 to \$ 95,180 TV from \$ 80,980 to \$ 95,180

**154-12-1063 VERIZON WIRELESS; 76-99-55-319-150; PERSONAL PROPERTY**

2011 AV from \$ 69,870 to \$ 84,100 TV from \$ 69,870 to \$ 84,100

**154-12-1064 VERIZON WIRELESS; 76-99-64-553-050; PERSONAL PROPERTY**

2011 AV from \$ 100,840 to \$ 105,860 TV from \$ 100,840 to \$ 105,860

**154-12-1065 VERIZON WIRELESS; 76-99-67-449-010; PERSONAL PROPERTY**

2010 AV from \$ 68,650 to \$ 76,160 TV from \$ 68,650 to \$ 76,160

2011 AV from \$ 96,830 to \$ 105,700 TV from \$ 96,830 to \$ 105,700

**154-12-1066 VERIZON WIRELESS; 76-99-67-029-000; PERSONAL PROPERTY**

2010 AV from \$ 3,624,870 to \$ 3,707,780 TV from \$ 3,624,870 to \$ 3,707,780

2011 AV from \$ 3,070,620 to \$ 3,770,760 TV from \$ 3,070,620 to \$ 3,770,760

**154-12-1067 VERIZON WIRELESS; 76-99-43-028-950; PERSONAL PROPERTY**

2011 AV from \$ 135,830 to \$ 161,990 TV from \$ 135,830 to \$ 161,990

**154-12-1068 VERIZON WIRELESS; 76-99-37-149-000; PERSONAL PROPERTY**

2011 AV from \$ 44,430 to \$ 58,720 TV from \$ 44,430 to \$ 58,720

**154-12-1069 VERIZON WIRELESS; 76-99-76-410-550; PERSONAL PROPERTY**

2011 AV from \$ 50,000 to \$ 61,180 TV from \$ 50,000 to \$ 61,180

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 20 on agenda)

**Richland Township, Kalamazoo County**

**154-12-1072 RANDY & ELIZABETH WALBRIDGE; 3903-22-280-040; REAL PROPERTY**

2010 AV from \$ 69,500 to \$ 94,100 TV from \$ 53,929 to \$ 73,646  
2011 AV from \$ 66,800 to \$ 87,900 TV from \$ 54,845 to \$ 74,897  
2012 AV from \$ 65,500 to \$ 85,200 TV from \$ 56,325 to \$ 76,919

**City of Grand Rapids, Kent County**

**154-12-0941 CHECKLIST BUILDING SERVICES INC.; 41-01-51-108-895; Personal Property**

2011 AV from \$ 11,800 to \$ 88,700 TV from \$ 11,800 to \$ 88,700

**154-12-0943 TRAILER EQUIPMENT INC.; 41-01-51-102-277; PERSONAL PROPERTY**

2011 AV from \$ 38,300 to \$ 47,500 TV from \$ 38,300 to \$ 47,500  
2012 AV from \$ 40,200 to \$ 85,600 TV from \$ 40,200 to \$ 85,600

**154-12-1076 MICHIGAN BLACK SIGNS INC.; 41-01-51-110-208; PERSONAL PROPERTY**

2010 AV from \$ 36,200 to \$ 51,400 TV from \$ 36,200 to \$ 51,400  
2011 AV from \$ 38,400 to \$ 45,900 TV from \$ 38,400 to \$ 45,900

**154-12-1077 THE FACTORY/AARON SCHAAP; 41-01-51-112-897; PERSONAL PROPERTY**

2010 AV from \$ 0 to \$ 6,100 TV from \$ 0 to \$ 6,100  
2011 AV from \$ 2,500 to \$ 5,300 TV from \$ 2,500 to \$ 5,300  
2012 AV from \$ 0 to \$ 4,600 TV from \$ 0 to \$ 4,600

**City of Kentwood, Kent County**

**154-12-1078 SCHAEFFLER GROUP USA INC.; 41-50-65-027-531; PERSONAL PROPERTY**

2012 AV from \$ 0 to \$ 182,600 TV from \$ 0 to \$ 182,600

**City of St. Clair Shores**

**154-12-0947 MJS PROPERTIES OF MICHIGAN LLC; 14-10-327-008; REAL PROPERTY**

2012 AV from \$ 32,200 to \$ 36,800 TV from \$ 32,200 to \$ 36,800

**Clinton Township, Macomb County**

**154-12-0393 GE CREDIT CORP. OF TENNESSEE; 16-11-67-150-016; PERSONAL PROPERTY**

2010 AV from \$ 200,200 to \$ 136,000 TV from \$ 200,200 to \$ 136,000

**City of Southfield, Oakland County**

**154-12-0987** GREENFIELD VASCULAR LABORATORY; 76-99-58-092-000; Personal Property

2010 AV from \$ 19,240 to \$ 19,860 TV from \$ 19,240 to \$ 19,860  
2011 AV from \$ 18,750 to \$ 29,030 TV from \$ 18,750 to \$ 29,030

**154-12-1013** BRIDGE CONNECTION; 76-99-76-330-300; PERSONAL PROPERTY

2012 AV from \$ 870 to \$ 6,860 TV from \$ 870 to \$ 6,860

**154-12-1025** OSCAR K. GAGOH DDS PC; 76-99-31-006-579; PERSONAL PROPERTY

2010 AV from \$ 13,180 to \$ 50,110 TV from \$ 13,180 to \$ 50,110  
2011 AV from \$ 42,610 to \$ 52,490 TV from \$ 42,610 to \$ 52,490

**154-12-1038** MARS ADVERTISING; 76-99-67-237-000; PERSONAL PROPERTY

2011 AV from \$ 483,550 to \$ 490,130 TV from \$ 483,550 to \$ 490,130

**154-12-1041** MEDICOLEGAL SERVICES INC/MLS; 76-99-67-451-031; PERSONAL PROPERTY

2011 AV from \$ 25,760 to \$ 67,790 TV from \$ 25,760 to \$ 67,790

**154-12-1047** NEXTEL WEST CORP; 76-24-10-603-002; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 21,460 TV from \$ 0 to \$ 21,460

**154-12-1050** OTSUKA AMERICA PHARMACEUTICAL INC; 76-99-79-296-312; Personal Property

2010 AV from \$ 0 to \$ 4,220 TV from \$ 0 to \$ 4,220  
2011 AV from \$ 0 to \$ 3,210 TV from \$ 0 to \$ 3,210

**154-12-1054** ROSENBAUM, BLOOM, MEYERSON; 76-99-76-389-012; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 3,510 TV from \$ 0 to \$ 3,510

**154-12-1057** THOMSON REUTERS (MARKETS) LLC; 76-99-79-388-300; Personal Property

2010 AV from \$ 5,280 to \$ 5,940 TV from \$ 5,280 to \$ 5,940  
2011 AV from \$ 3,780 to \$ 5,060 TV from \$ 3,780 to \$ 5,060

**City of Detroit, Wayne County**

**154-12-0837** MEDICAL CENTER SENIOR LDHALP; 03003251-60; REAL PROPERTY

2010 AV from \$ 1,569,052 to \$ 0 TV from \$ 1,569,052 to \$ 0

**City of Taylor, Wayne County**

**154-11-2260** P. S. SIDHU, DBA CCLI BUILDERS; 82-60-049-01-0057-000; REAL PROPERTY

2010 AV from \$ 22,600 to \$ 21,742 TV from \$ 22,600 to \$ 21,742

2011 AV from \$ 21,400 to \$ 20,708 TV from \$ 21,400 to \$ 20,708

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 20 on agenda)

Public Comment (Item 21 on agenda):

Bonnie Hargraves appeared before the Commission to ask to be allowed to take the continuing education requirements after the deadline had already passed in order to keep her Assessor Certificate from expiring.

Closed Session (Item 22 on agenda):

It was moved by Naftaly, supported by Simon, to go into closed session to discuss a matter related to an examination. 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.

Other Items for Discussion (Item 23 on agenda):

It was moved by Naftaly, supported by Simon, and unanimously approved to deny the request from the City of Flint to employ an MAAO-Level assessor instead of an MMAO-Level as required by the STC Guidelines.

The Commission determined to take no action on the request from Bonnie Hargraves who appeared in the public comment portion of the meeting.

The next Commission meeting will be held January 22, 2013 in the Treasurer's Board Room in the Austin Building, 430 W. Allegan, Lansing. This meeting is a planning meeting of the Commission and there will be no items voted on at this meeting.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:10 p.m.

**DATED TYPED:**                    **December 14, 2012**

**DATE APPROVED:**            **February 4, 2013**

---

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

---

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

---

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