



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center / Meeting Room 201  
333 East Michigan Avenue, Lansing, Michigan***

***Tuesday, February 9, 2010  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, 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 Roberts, supported by Naftaly, and approved to adopt the minutes of December 21, 2009. Commissioner Simon did not vote on this item because he was not a member of the Commission for the December 21, 2009 meeting. (Item 1 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the recommendations of the Education Advisory Committee. It was moved by Roberts, supported by Simon and unanimously approved to adopt the recommendations of the Certification Advisory Committee. It was moved by Roberts, supported by Simon, and unanimously approved to adopt the recommendations of the Assessor Discipline Committee. ([See attached memo](#)) (Item 2 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to deny the individuals who failed to pay their required certification fees for 2008 and 2009 to bring their certification current by allowing them to pay their fees late. The Commission also approved the recommendation to allow "Michigan Limited Certification Assessing Officer" certificates be issued to individuals that are not currently certified. Individuals obtaining these certificates will not be allowed to certify or sign an assessment roll until they complete the new education program. (Item 3 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the list of Certification Applicants. (Item 4 on agenda) ([See attached link for file identification](#))

It was moved by Roberts, supported by Simon, and unanimously approved to deny the request of a six month extension from Montmorency County to allow their Equalization Director receive his Level 3 certification. The Commission also asked the County submit the name of their properly certified Equalization Director to the Executive Director by March 1, 2010. (Item 5 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the 2009 State Tax Commission Annual Report submitted by Executive Director Sobel. (Item 6 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the request from the Department of Treasury to order a full 14-point review for the City of Ecorse in Wayne County. (Item 7 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the list of OPRA Qualified Local Governmental Units. (Item 8 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the recommendation submitted by Executive Director Sobel to have the following counties be selected for the 2010 Mini Review: Benzie, Calhoun, Isabella, Lake, Ogemaw, Osceola, Roscommon, Shiawassee, and Monroe. (Item 9 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the request from the City of Detroit to allow discovery through June 30, 2010 for the assessment years 2007, 2008 and 2009 for incorrectly reported PILOT parcels. (Item 10 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to issue Bulletin 1 of 2010 the 2010 Certified Interest Rates. (Item 11 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2008 assessment roll to Emerson Township, Gratiot County. (Item 12 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to certify the 2008 roll for Woodland Township, Barry County. (Item 13 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to certify the 2008 roll for Hope Township, Barry County. (Add on to agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of the City of Fraser, Macomb County December Board of Review regarding the change of classification for the 2009 year for a number of parcels. (Item 14 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of Loud Township, Montmorency County December Board of Review regarding the removal of a Qualified Agricultural Exemption for the 2008 and 2009 years. (Item 15 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of Masonville Township, Delta County December Board of Review regarding the change of classification for the 2009 year. (Item 16 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to overturn the actions of Oliver Township, Huron County December Board of Review regarding the change of classification for the 2009 year. (Add on to agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the official order to assume jurisdiction of the assessment roll for Bark River Township, Delta County and order the reappraisal be completed by an outside party by December 1, 2010. (Item 17 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt an amended official order for Arenac Township, Arenac County to order a reappraisal to be completed by an outside party by the 2011 assessment year and to report monthly to the Executive Director. (Item 18 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the Draft Rules of the State Tax Commission and submit them to SOAHR for approval. (Item 19 on agenda)

The Commission received an update on requests for exceptions from the single year study. (Item 20 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt a policy encouraging local units to annually inspect a minimum of 20% of the parcels in each property class each year. (Item 21 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the Fiber Credit to Table M of the 2010 State Assessed Telephone Form 1029. (Item 22 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt staff recommendation regarding the Electric Distribution Cooperatives' System Economic Factors. (Item 23 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the staff recommendation to approve Enbridge Energy's Pipeline 6B Economic Allowance for the 2010 Assessment Year. (Add on to agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the FAQ's for Industrial Facilities Exemptions. (Item 24 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the FAQ's for Neighborhood Enterprise Zone Exemptions. (Item 25 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 26 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions ([See attached link for file identification](#)) and Special Items Exemptions ([See attached link for file identification](#)). (Item 27 on agenda)

It was moved by Roberts, 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 28 on agenda)

These certifications will expire on **May 1, 2012**.

**New Certification Denials:**

**Newaygo County**  
City of Newaygo

**Recertification's:**

**Kent County**  
Caledonia Charter Township

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 29 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 30 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petition. (Item 31 on agenda)

**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

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** MCL 211.154 petitions until **April 26, 2010** as identified in this link. ([See attached link for file identification.](#)) (Item 31 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 31 on agenda)

**City of Flint, Genesee County**

**154-09-1978** SECAP FINANCE; P-70861-5; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 6,500 TV from \$ 0 to \$ 6,500  
2008 AV from \$ 0 to \$ 4,800 TV from \$ 0 to \$ 4,800  
2009 AV from \$ 0 to \$ 3,500 TV from \$ 0 to \$ 3,500

**Chesterfield Township, Macomb County**

**154-09-2398** KEY EQUIPMENT FINANCE; 015-09-99-055-063-10-00; Personal Property

2009 AV from \$ 0 to \$ 6,370 TV from \$ 0 to \$ 6,370

**154-09-2401** GE COMMERCIAL FINANCE; 015-09-99-055-063-12-00; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 185,521 TV from \$ 0 to \$ 185,521

2009 AV from \$ 0 to \$ 166,139 TV from \$ 0 to \$ 166,139

**City of Allen Park, Wayne County**

**154-09-2405** AFFORDABLE CASKET COMPANY; 30-999-00-2009-152; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 6,500 TV from \$ 0 to \$ 6,500

2008 AV from \$ 0 to \$ 6,500 TV from \$ 0 to \$ 6,500

2009 AV from \$ 0 to \$ 6,500 TV from \$ 0 to \$ 6,500

**154-09-2425** NATIONAL TUB LINER CO.; 30-999-00-2009-165; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 3,050 TV from \$ 0 to \$ 3,050

2008 AV from \$ 0 to \$ 3,050 TV from \$ 0 to \$ 3,050

2009 AV from \$ 0 to \$ 3,050 TV from \$ 0 to \$ 3,050

**154-09-2430** SHELAGH ENTERPRISES LLC; 30-999-00-2009-145; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650

2008 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650

2009 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 petitions as **amended** as identified in this link. ([See attached link for file identification.](#)) (Item 31 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions as **submitted**. ([See attached link for file identification.](#)) (Item 31 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the MCL 211.154 petitions as **concurrences** as identified in this link. These petitions were initially noticed as non concurrences. ([See attached link for file identification.](#)) (Item 31 on agenda)

The Commission received a request from Comcast to issue a statement regarding issues related to asset reporting.

It was moved by Roberts, supported by Simon, to go into closed session to discuss items of pending litigation. Roll Call Vote: Chairperson Naftaly – Yes, Commissioner Roberts – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Naftaly – Yes, Commissioners Roberts – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

Equalization Director Steve Mellen and Assessor Bill Fowler appeared before the Commission for a discussion regarding the Automotive Table.

The next Commission meeting will be held April 26, 2010 at the Radisson Hotel Lansing in Michigan II & III Rooms.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:00 p.m.

**DATED TYPED:**                    **February 10, 2010**

**DATE APPROVED:**            **February 22, 2010**

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

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

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