

**STATE TAX COMMISSION MEETING
SPECIAL ITEMS AGENDA Tuesday,
February 09, 2016**

Section 211.154 items

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-15-0772	Assr.	ESCANABA COUNTRY CLUB	C-Escanaba	Delta	2014	The Petition is an Assessor request to enter a denial of a previously granted Eligible Personal Property (Small Business Taxpayer) Exemption for 2014 and for increased assessed and taxable values for 2013 and 2015.	Staff recommends dismissal of the petition as it relates to 2014 for lack of jurisdiction. The Assessor must deny the exemption herself per MCL 211.9o(5)m, without the involvement of the STC or any other agency. The Assessor also requests increases in the 2013 and 2015 assessed and taxable values. These years have been scheduled on the Non-concurrence Agenda.
154-14-1105	Assr.	HHI FORM-TECH (Should be heard with 15-0250 and 15-0251)	C-Fraser	Macomb	2013, 2014, 2015	The STC entered a denial of the assessor-filed petition 8-25-15 while at the same time approving the assessor-filed petitions on file nos. 15-0250 and 15-0251. The Assessor complained because she indicated that unless all petitions were granted, the result would be omitted property. All three orders were rescinded at the 12-16-15 meeting. Today is the rescheduled date. The Assessor has requested approval of the Ad Valorem petition and the IFTs (15-0250 & 15-0251) so that the accounts are balanced.	No overall recommendation since the issue is fact dependent. The Commission will have to determine whether to grant all of the Assessor's petitions or none of them, based on the presentations of the parties. Any reduction in amount of IFT parcel should generally be offset by equal increase in Ad Valorem parcel.
154-15-0250	Assr.	HHI FORM-TECH (Should be heard with 14-1105 and 15-0251)	C-Fraser	Macomb	2013, 2014, 2015	The Assessor has requested that the official order rescinded on 12-16-15 be reinstated. Today is the rescheduled date.	See recommendation of 14-1105.

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154-15-0251	Assr.	HHI FORM-TECH (Should be heard with 14-1105 and 15-0250)	C-Fraser	Macomb	2013, 2014, 2015	The Assessor has requested that the official order rescinded on 12-16-15 be reinstated. Today is the rescheduled date.	See recommendation of 14-1105.
154-15-0021	Assr.	PAUL R. THOMPSON	C-St Clair Shores	Macomb	2014	This was an assessor-filed petition. A denial of the petition was entered on 10-12-15. The Assessor has requested reconsideration of the denial, for the reason that the Taxpayer does not qualify for the exemption. The exemption statute requires that the veteran must be 100% totally and permanently disabled with a service connected disability and must be honorably discharged. The Assessor indicates that the disability rating is not permanent.	Staff recommends reconsideration and approval of the Assessor's petition, for the reason that the documentation submitted by the Taxpayer does not indicate a total and permanent disability. The Veteran has been afforded an opportunity to provide additional documentation, since the VA indicates that a separate letter must sometimes be obtained, but there is currently no evidence provided to this point.
154-15-0349	TP	GE CAPITAL INFORMATION	C-Warren	Macomb	2014, 2015	Matter has been placed on the no progress docket. The Taxpayer has petitioned to remove incorrectly reported personal property. At the outset, the City of Warren complained that the Taxpayer had not supplied documentation to support its assertion of incorrect reporting. Staff requested that the Taxpayer supply the documents but the documents have not been provided. Recently, additional documents were provided, after the no progress was scheduled.	The recently provided documents do not appear to address the City's requests. Further, although they indicate the possibility of incorrect reporting, they do not provide evidence that the specific assets in question were either located, or assessed, elsewhere. Staff recommends that unless the City indicates at the meeting that its requests have been satisfied, than the no progress dismissal should be entered.

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154-15-0350	TP	GE CAPITAL INFORMATION	C-Warren	Macomb	2014	Matter has been placed on the no progress docket. The Taxpayer has petitioned to remove incorrectly reported personal property. At the outset, the City of Warren complained that the Taxpayer had not supplied documentation to support its assertion of incorrect reporting. Staff requested that the Taxpayer supply the documents but the documents have not been provided. Recently, additional documents were provided, after the no progress was scheduled.	The recently provided documents do not appear to address the City's requests. Further, although they indicate the possibility of incorrect reporting, they do not provide evidence that the specific assets in question were either located, or assessed, elsewhere. Staff recommends that unless the City indicates at the meeting that its requests have been satisfied, than the no progress dismissal should be entered. The Taxpayer has withdrawn its petition for 2015.
154-15-0647	Agent	ADAMS DEVELOPMENT	T-Waterford	Oakland	2014, 2015	This is a taxpayer-filed petition claiming that the taxable value was impermissably increased by more than the rate of inflation. The matter was decided adversely to the Taxpayer but has been rescheduled before the Commission because the denial issued on 12-16-15 was done without the Attorney's presence due to delay in calling the case.	Based on the representations of the assessor indicating that the taxable value increase was due to new construction, Staff recommends dismissal of the matter as a valuation issue which must be filed with the MTT. See both the 10-15-15 memo and the 1-28-16 memo for detailed explanation. The Staff recommendation is based both on lack of jurisdiction to lower a taxable value and on the fact that the matter is a valuation issue. If the Assessor represents at the STC meeting that new construction occurred, Staff recommends dismissal.
154-15-0734	Assr.	P3 NORTH AMERICA, INC.	C-Troy	Oakland	2013	The Assessor has requested the STC to reopen docket 154-14-0356. The assessor-filed petition was approved on 8-26-14 for the 2013 assessment year.	Staff recommends the request be denied. It is the long-standing policy of the STC not to rehear a petition that has already been heard. 2014 and 2015 on Non-concurrence Agenda.

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154-15-0655	Agent	VASILIOS & MARGARET STOLAKIS	T-Sanilac	Sanilac	2013, 2014, 2015	Taxpayer petition claiming data error tha caused over-valuation of the land. The matter was decided adversely to the Taxpayer at the 12-16-15 meeting but the matter has been rescheduled because the Attorney was not able to be heard due to a commitment elsewhere.	Staff recommends that the Taxpayer's petition should be dismissed both because the STC does not have jurisdiction to reduce real property assessments in the manner asserted by the Taxpayer and the Staff investigation fails to disclose that the data claimed to be erroneous was used to calculate the land value. In other words, the land value has not been shown to be incorrect due to a data error. See both 10-8-15 memo and the 1-28-16 memo submitted by Staff.
154-15-0770	TP	OZI SERVICES	C-Detroit	Wayne	2014	The Taxpayer has requested an exemption be granted under MCL 211.7o(8)(b). The Assessor objects to the request.	Staff recommends that the Commission dismiss the Taxpayer's petition for lack of jurisdiction. The correct jurisdiction when an assessor denies an exemption request rests with the Michigan Tax Tribunal on appeal. See 11-13-15 memo.