

**STATE TAX COMMISSION MEETING  
SPECIAL ITEMS AGENDA  
Tuesday, April 26, 2016**

Section 211.154 items

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-15-0958	Assr.	SCOTT MILLER  (Should be heard with 154-15-0959)	T-Howard	Cass	2015	This is an assessor-filed petition claiming that the Taxpayer was promised a reduction in the assessment and the values were not reduced.	Staff recommends dismissal of the matter as a valuation issue which must be filed with the MTT. 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. See 1-25-16 memo.
154-15-0959	Assr.	SCOTT MILLER  (Should be heard with 154-15-0958)	T-Howard	Cass	2015	This is an assessor-filed petition claiming that the Taxpayer was promised a reduction in the assessment and the values were not reduced.	Staff recommends dismissal of the matter as a valuation issue which must be filed with the MTT. 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. See 1-25-16 memo.
154-15-0939 to 154-15-0955	Assr.	RONCO PROPERTIES LLC	C-Grand Blanc	Genesee	2015	The assessor-filed petition requests correct of 2015 Taxable Values to reflect the effect of a MTT determination lowering the 2013 and 2014 Taxable Values. However, the property in question was sold to the current owner Ronco Properties pursuant to a deed dated 7-14-14.	Staff recommends that, in cases such as this, where the Taxpayer has a clear avenue of appeal to the Tax Tribunal, the Tax Tribunal has jurisdiction over the matter, and the STC lacks jurisdiction, or should not exercise jurisdiction. See 2-23-16 memo.

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154-16-0005	Assr.	WAYNE & BARBARA CHAPMAN	T-Grand Rapids	Kent	2013	The Assessor has requested that omitted real property be added.	Staff recommends that the request be dismissed for the <b>2013</b> assessment year for lack of jurisdiction; tax year is no longer open to correction. 2014 and 2015 on Non-concurrence Agenda.
154-16-0009	Assr.	LINDSEY BENNETT	C-Kentwood	Kent	2013	The Assessor has petitioned to correct real property assessment.	Staff recommends that the request be dismissed for the <b>2013</b> assessment year for lack of jurisdiction; tax year is no longer open to correction. 2014 and 2015 on Non-concurrence Agenda.
154-16-0006	Assr.	JOHN RAPTIS	T-Suttons Bay	Leelanau	2013	The Assessor has petitioned to correct real property assessment.	Staff recommends that the request be dismissed for the <b>2013</b> assessment year for lack of jurisdiction; tax year is no longer open to correction. 2014 and 2015 on Non-concurrence Agenda.
154-15-0933	Assr.	FCA US LLC	C-Sterling Heights	Macomb	2013	This is an assessor-filed petition requesting a decrease in both the Assessed Value and the Taxable Value of real property based on the assertion that the Taxpayer was retroactively granted a Water Pollution Control Tax Exemption. The Taxpayer has concurred with the Assessor's request.	Staff recommends that approval is dependent on whether the STC determines that it will implement a retroactive effective date for the certificate arising from the remand by the Court of Appeals. If the STC implements a retroactive date, this petition should be approved; if not, it should not be approved. See 2-8-16 memo. This petition cannot be heard prior to the Commission's consideration of the effective date issue.

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154-16-0003	Assr.	SIGMUND & CYNTHIA KOCH	C-Monroe	Monroe	2013	The Assessor has petitioned to correct real property assessment.	Staff recommends that the request be dismissed for the <b>2013</b> assessment year for lack of jurisdiction; tax year is no longer open to correction. 2014 and 2015 on Concurrence Agenda.
154-16-0016	Assr.	HERSCHEL & ADRIANNA KELLIS	T-Laketon	Muskegon	2013	The Assessor has requested that omitted real property be added.	Staff recommends that the request be dismissed for the <b>2013</b> assessment year for lack of jurisdiction; tax year is no longer open to correction. 2014 and 2015 on Concurrence Agenda.
154-16-0025	Assr.	NMHG FINANCIAL SERVICES	C-Troy	Oakland	2014	The Assessor has requested the STC to reopen docket 154-15-0152. The assessor-filed petition was approved on 5-26-15 for the 2014 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. 2015 on Concurrence Agenda.