

**STATE TAX COMMISSION MEETING  
SPECIAL ITEMS AGENDA  
Tuesday, October 18, 2016**

Section 211.154 items

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-16-0333	Assr.	CARL & SHARON CHRISTENSEN  Should be heard with 154-16-0334	T-Richmond	Macomb	2014, 2015	The Assessor has requested that omitted real property be added.	Staff advises that provisions of MCL 211.154 limit the jurisdiction of the Commission if there has been a change of ownership of the property and the Commission does not have jurisdiction to correct the assessment for any bill rendered prior to a change in ownership. See 8-4-16 memo. 2016 on Concurrence Agenda (16-0334)
154-16-0330	Assr.	TERRA-TELEIS	C-Sterling Heights	Macomb	2014	The Assessor has requested that the petition be withdrawn.	Staff recommends that the request be granted.
154-16-0106	Assr.	LEO BARKER JR. & WENDY SCHUETTE	C-Menominee	Menominee	2016	The Assessor has petitioned to correct real property assessment.	Staff recommends that the request be dismissed for the 2016 assessment year for lack of jurisdiction. Based on the Michigan Supreme Court decision in Michigan Properties LLC v. Meridian Township and Toll Brothers, LLC v. Northville Township, 491 Mich 518; 817 NW2d 548 (2012), the State Tax Commission does not have jurisdiction to lower a taxable value. See 8-8-16 Memo. 2015 on Concurrence Agenda.

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-16-0332	Assr.	MICHAEL ARMISTEAD	T-Dundee	Monroe	2016	The Assessor has petitioned to correct real property assessment.	Staff recommends that the request be dismissed for the 2016 assessment year for lack of jurisdiction. Based on the Michigan Supreme Court decision in Michigan Properties LLC v. Meridian Township and Toll Brothers, LLC v. Northville Township, 491 Mich 518; 817 NW2d 548 (2012), the State Tax Commission does not have jurisdiction to lower a taxable value. See 8-8-16 Memo. 2015 on Concurrence Agenda.
154-16-0163	Assr.	GARY PIZZINI ET UX	T-Loud	Montmorency	2015, 2016	This assessor-filed petition requests an increase in Taxable Value only for the subject property, based on the assertion that although the Assessed Value correctly reflects the attributes of the property and its True Cash Value, the Taxable Value fails to reflect the value of the structural improvements which are located on the property.	Staff recommends that the request be denied. The issue at hand has already been decided by the Michigan Tax Tribunal for the assessment years in question and, therefore, the matter is <i>res judicata</i> . See 8-8-16 memo.
154-16-0469	Assr.	CARSON CENTER SPECIALTY LLC	C-Southfield	Oakland	2014	The assessor has requested that the petition be withdrawn for the 2014 assessment year.	Staff recommends that the request be granted. 2015 and 2016 on Concurrence Agenda.
154-16-0408	Assr.	US BANK NATIONAL ASSOCIATION	C-Sturgis	Saint Joseph	2016	The Assessor has requested that the petition be withdrawn.	Staff recommends that the request be granted.