



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: September 26, 2006

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Richard H. Austin State Office Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of September 12, 2006 as presented.
2. Memo from Kelli Sobel, Executive Secretary, regarding inappropriate assessing practices by the Assessor for Howard Township, Cass County.
3. Michigan Supreme Court Decisions filed June 28, 2006, in the cases of *Ford Motor Company v City of Woodhaven et al*, Docket No. 127422; *Ford Motor Company v City of Sterling Heights*, Docket No. 127423; and *Ford Motor Company v Township of Bruce*, Docket No. 127424, for interpretation of “the meaning and applicability of the phrase ‘Mutual Mistake of Fact’ as it is used in MCL 211.53a.”
4. Proposed 2007 State Tax Commission Meeting Schedule, to the Commission for approval:

Monday, February 5, 2007	
Tuesday, April 17, 2007	
Tuesday, May 1, 2007	Monday, May 14, 2007
Tuesday, May 29, 2007	
Monday June 4, 2007	Wednesday, June 6, 2007
Thursday June 15, 2007	
Tuesday, August 14, 2007	Tuesday, August 28, 2007
Tuesday, September 18, 2007	
Tuesday, October 2, 2007	Monday, October 22, 2007
Tuesday, November 6, 2007	
Wednesday, December 12, 2007	Thursday, December 20, 2007

The State Tax Commission shall also meet at the call of the Chairperson.

8. (continued):

Since the Industrial Facility Exemption application was submitted by Miller & Sons nearly a year after construction started and before the establishment of the Industrial Development District, the application filing is untimely per MCL 207.559(2)(b) and MCL 207.559(2)(c).

Staff Recommendation:

Deny Frank Miller & Sons, Inc. Industrial Facility Exemption application per MCL 207.559(2)(b), untimely establishment of Industrial Development District and MCL 207.559(2)(c), untimely filed Industrial Facility Exemption application.

9. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
2006-237	GREAT LAKES PAPERSTOCK CORP	CITY OF ROSEVILLE	MACOMB	2	\$1,948,414
2006-241	CADENCE INNOVATION LLC	CHESTERFIELD TWP	MACOMB	2	\$49,193,000
2006-242	CADENCE INNOVATION LLC	CHESTERFIELD TWP	MACOMB	1	\$5,565,000
2006-244	THE DOW CHEMICAL CO	CITY OF MIDLAND	MIDLAND	2	\$1,500,000
2006-248	SPENCER PLASTICS INC	SPRINGVILLE TWP	WEXFORD	2	\$87,354
2006-250	STRAITS STEEL & WIRE COMPANY	CITY OF LUDINGTON	MASON	2	\$238,600
2006-252	MOELLER AEROSPACE TECHNOLOGY INC	LITTLE TRAVERSE TWP	EMMET	2	\$3,500,000
2006-253	STEEL INDUSTRIES INC	REDFORD TWP	WAYNE	2	\$11,204,487
2006-254	JOHN A VAN DEN BOSCH COMPANY	ZEELAND TWP	OTTAWA	2	\$2,000,000
2006-255	CLASSIC TURNING INC	LEONI TWP	JACKSON	2	\$1,004,710
2006-256	ESCANABA PAPER COMPANY	WELLS TWP	DELTA	2	\$7,808,910
2006-257	WALKER TOOL & DIE INC	CITY OF WALKER	KENT	2	\$4,230,000
2006-259	SPECTRUM GRAPHICS INC	CITY OF GRAND RAPIDS	KENT	2	\$319,395
2006-260	BAE INDUSTRIES INC	CITY OF AUBURN HILLS	OAKLAND	2	\$4,155,612
2006-261	DELANO SERVICE INC	ALLEGAN TWP.	ALLEGAN	2	\$421,762
2006-262	LOMAR MACHINE & TOOL COMPANY	HANOVER TWP.	JACKSON	2	\$535,000

10. P.A. 198 of 1974: Industrial Facility Exemption Application to Commission for approval to rescind denial and approve to issue the certificate for the requested action. See list below for application identification. Staff Recommendation: Rescind denial for personal property component only and approve.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2006-203	DW ALUMINUM LLC	VILLAGE OF CASSOPOLIS	CASS	provided affidavit for PP qualification

11. P.A. 198 of 1974: Industrial Facility Exemption Application to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005):

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
2002-197	SOUTH SHORE POWER	LAKE TWP.	BERRIEN	real and personal

12. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See list below for application identification. Staff Recommendation: Approve.

CERT. NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1995-060	HOLLAND CUSTOM METALWORKS	HOLLAND TWP.	OTTAWA	real only
1997-557	TECH GROUP GRAND RAPIDS	CITY OF WALKER	KENT	real and personal
2000-477	MILLER PRODUCTS, LLC	CITY OF GRAND RAPIDS	KENT	real and personal
2000-726	SEAGATE PLASTICS, INC.	VILLAGE OF ADDISON	LENAWEE	personal trf from Leoni Twp.
2001-006	SELECT MILLWORK	CITY OF PLAINWELL	ALLEGAN	real only
2001-459	JORGENSEN STEEL MACHING & FAB.	VILLAGE OF TEKONSHA	CALHOUN	real only
2002-318	FROST LINKS, INC.	CITY OF WALKER	KENT	real only
2002-466	PREBESTO HOMES LLC	CITY OF MONROE	MONROE	real only
2003-092	SEAGATE PLASTICS, INC.	VILLAGE OF ADDISON	LENAWEE	personal trf from Leoni Twp.
2004-043	FALCON CORPORATION	SPRING LAKE TWP.	OTTAWA	personal trf from City of Ferrysburg
2004-088	MARKING MACHINE COMPANY	VILLAGE OF TEKONSHA	CALHOUN	real only
2004-088A	JORGENSEN STEEL MACHING & FAB	VILLAGE OF TEKONSHA	CALHOUN	personal only
2004-295	JORGENSEN STEEL MACHING & FAB	VILLAGE OF TEKONSHA	CALHOUN	personal only from 286 Spires Pkwy.
2005-198	JORGENSEN STEEL MACHING & FAB	VILLAGE OF TEKONSHA	CALHOUN	personal only from 286 Spires Pkwy.
2005-604	JORGENSEN STEEL MACHING & FAB	VILLAGE OF TEKONSHA	CALHOUN	personal only from 286 Spires Pkwy.

13. P.A. 198 of 1974: Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2004-296	CHALLENGE MFG. COMPANY	CITY OF HOLLAND	ALLEGAN	increase from \$3,861,676 to \$8,374,051
2006-100	HOLLAND LITHO SERVICE, INC.	HOLLAND TWP.	OTTAWA	increase from \$467,000 to \$692,284
2006-211	HESS INDUSTRIES INC	MILTON TWP	CASS	correction of local taxing jurisdiction

14. P.A. 198 of 1974: Industrial Facility Exemption Application to Commission for approval to dismiss the application (duplicate) for the requested action. See list below for application identification. Staff Recommendation: Dismiss.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2001-610	CLASSIC TURNING INC.	LEONI TWP.	JACKSON	duplicate of 2004-623

15. P.A. 451 of 1994, Part 59: Air Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-3334	NEW COVERT GENERATING LLC	COVERT TWP	VAN BUREN	\$12,288,249

16. P.A. 146 of 2000: Obsolete Property Rehabilitation Act Application to Commission for approval. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
3-06-0062	Kirksey Investment Corporation	City of Muskegon	Muskegon	\$500,000

17. P.A. 146 of 2000: Obsolete Property Rehabilitation Act Certificate to Commission for approval to amend. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
3-04-0034	Arbaugh Lessor LLC	City of Lansing	Ingham	Extension of years approved from 2 to 12

18. P.A. 328 of 1998: New Personal Property Exemption Applications to Commission for approval to issue the certificates. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>YEARS</u>
096-2006	Android Industries, LLC	City of Lansing	Ingham	12
097-2006	LDM Technologies, Inc	City of Lansing	Ingham	12
098-2006	BioPort Corporation	City of Lansing	Ingham	15
099-2006	PreBesto Homes, LLC	City of Monroe	Monroe	10

19. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2001-032	SHANNON DAVIS	CITY OF DETROIT	WAYNE	2	\$127,900
N2001-090	JONATHAN QUARLES	CITY OF DETROIT	WAYNE	2	\$160,000
N2002-219	WANZA MARTIN	CITY OF DETROIT	WAYNE	2	\$194,633
N2003-034	RICARDO THOMAS	CITY OF DETROIT	WAYNE	2	\$147,000
N2004-0253	RENADY HIGHTOWER	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0264	SUKHBIR S BILKHU	CITY OF DETROIT	WAYNE	1	\$25,701
N2004-0327	WILLIAM H VOLLMERT	CITY OF DETROIT	WAYNE	1	\$38,153
N2004-0377	NEERAJ KUMAR WALIA	CITY OF DETROIT	WAYNE	1	\$25,463
N2004-0471	CHERLYNE V BECK	CITY OF DETROIT	WAYNE	1	\$25,577
N2004-0490	STEVE RAY TREGO	CITY OF DETROIT	WAYNE	1	\$24,245
N2004-0555	DENISE BELL	CITY OF DETROIT	WAYNE	2	\$80,000
N2004-0571	DONALD SHARP	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0572	DOROTHY NEWELL	CITY OF DETROIT	WAYNE	2	\$73,000
N2005-0086	DONNA GARDNER	CITY OF DETROIT	WAYNE	2	\$141,959
N2005-0102	MARCI LEWIS	CITY OF DETROIT	WAYNE	2	\$184,459
N2005-0270	KEVIN COMPTON	CITY OF DETROIT	WAYNE	1	\$20,776
N2005-0273	JAMES R JR & ERICA P LAWRENCE	CITY OF DETROIT	WAYNE	1	\$13,942
N2005-1516	RONALD CARTER	CITY OF DETROIT	WAYNE	2	\$232,051
N2006-016	GRAMMA BEAS PROPERTIES LLC	CITY OF LANSING	INGHAM	1	\$23,179

20. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1997-013	JAMES TILLERSON	CITY OF DETROIT	WAYNE	2	\$110,000
N2002-236	BARRY E THOMPSON	CITY OF DETROIT	WAYNE	1	\$50,000
N2002-271	BARRY E THOMPSON	CITY OF DETROIT	WAYNE	1	\$50,000

21. Neighborhood Enterprise Zone Applications to Commission for approval to correct the certificates. See attached list for application identification.
Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2005-0790	BAKER LOFTS LLC TO CORRECT THE CERTIFICATE TRANSFER TO AN INCORRECT PARTY AND TO REFLECT BAKER LOFTS LLC AS CURRENT OWNER OF THE UNIT LOCATED AT 533 COLUMBIA AVE., STE. 002 HOLLAND MI 49423	CITY OF HOLLAND	OTTAWA	1	\$123,377
N2005-0806	JOHN MICHAEL MAHER TO RESCIND THE TRANSFER OF CERTIFICATE N2005-0790 AND TO CORRECTLY TRANSFER CERTIFICATE N2005-0806 533 COLUMBIA AVE., STE. 102 HOLLAND MI 49423	CITY OF HOLLAND	OTTAWA	1	\$123,268

22. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 8-29-06:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Ackerman	Russell L.	Saginaw	City of Saginaw
Aalderink	Jack	Assessment and Certification Division	
Anderson	Miles	Delta	Wells Township
Baatz	Susan E.	Leelanau County Equalization Department	
Baker	Dale E.	State of Michigan, TMA	
Baker	James D.	Kent	City of Kentwood
Bennett	Victor J.	Oakland	City of Auburn Hills
Bentley	Sharon A.	Wayne	City of Southgate
Berquist	David	Assessment and Certification Division	
Bixby	Marjorie	Washtenaw County Equalization Department	
Blackard	Randall K.	Wayne	City of Detroit
Blake	Ruth	Berrien	Royalton Township
		Kalamazoo	Kalamazoo Charter Township
Borregard	Dawn M.	Wayne	City of Livonia
Bradley	Vickie M.	Jackson	Henrietta Township
Brousseau	Douglas A.	Allegan	City of South Haven
			South Haven Township
		Cass	Milton Township
			Ontwa Township
		Ottawa	Lee Township
			Olive Township
		Van Buren	Porter Township
Brunner	Daniel	Eaton County Equalization Department	
Buchanan	Lois	Calhoun	City of Battle Creek
Burd	Sherry	Mackinac	Clark Township
Burden	Darlene	Macomb	City of New Baltimore
Burns	Dennis	Muskegon County Equalization Department	
Cawood	Sharon K.	Monroe County Equalization Department	

22. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Chapman	Ruth M.	Mecosta	Colfax Township Deerfield Township Martiny Township
Cheek	Barbara C.	Berrien	Lincoln Charter Township
Cockrum	Robert D.	Wayne	City of Dearborn
Colley	George C.	Mecosta	City of Big Rapids
Danas	Eileen	Macomb	Clinton Township
Dancer	Brian D.	Gratiot	City of Alma
Darland	Daniel W.	Bay	Bangor Township
Davis	David B.	Eaton	Delta Charter Township
Davis	Sheila D.	Livingston	Green Oak Township
Decocq	Suzanne	Ingham	Meridian Charter Township
Dennis	Kim	Clare	City of Harrison
Depriest	Patricia M.	Isabella	Union Township
Dill	Brenda	Kent County Equalization Department	
Dittmar	Michael	Wayne	City of Westland
Droste	Ted L.	Eaton	Delta Charter Township
Elam	Jeffery	State of Michigan, TMA	
Elliott	Larry J.	Oakland	Waterford Township
Enciso	Allen L.	Emmet County Equalization Department	
Eppler	Lucy	Emmet	Resort Township
Ewers	Erica	Branch	Algansee Township Butler Township California Township Quincy Township
Ezell	Letitia	Wayne County Equalization Department	
Feazel	Sheryl A.	Ingham	Leslie Township
Felton	James E.	Ingham	Delhi Township
Florio	Sharon	Oakland	West Bloomfield Township
Foss	Beverly A.	Oakland County Equalization Department	
Gorman	Robert E.	Genesee County Equalization Department	
Griggs	Larry	Assessment and Certification Division	
Grimes	Arthur	Ottawa	City of Zeeland
Grimm	Charles Jeffery	Charlevoix County Equalization Department	
Gruber	Richard	Isabella County Equalization Department	
Gruesbeck	Richard	Ionia County Equalization Department	
Hobart	Lisa A.	Oakland	West Bloomfield Township
Holbrook	Stacy	Oakland	City of Rochester Hills
Hovis	Lisa R.	Muskegon County Equalization Department	
Hudson	Steven M.	Ingham	Delhi Charter Township
Hunt	Joanne Pierce	Newaygo	City of Fremont
Hutson	Jaime	St. Joseph	Constantine Township
Iott	Susan L.	Wayne	Brownstown Township

22. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Iverson	Marsha L.	Muskegon	County Equalization Department
Kavanaugh	Michael	Saint Clair	Fort Gratiot Township
Keiser	Dennis	Emmet	Bear Creek Township
Kelso	Laurie	Saginaw	City of Saginaw
Kersjes	Lawrence	Macomb	Chesterfield Township
Kiander	Shila	Mecosta	County Equalization Department
Kirby	Angela	Berrien	Baroda Township
			Bertrand Township
		Kalamazoo	Ross Township
Klusman	Michael C.	Van Buren	County Equalization Department
Kooiman	Luanne R.	Chippewa	Bay Mills Township
			Dafter Township
			Soo Township
Koehn	Deborah B.	Jackson	City of Jackson
Kortge	Joanne	Roscommon	Markey Township
Krellwitz	Christopher J.	Leelanau	Elmwood Township
			Empire Township
Lacelle	Amanda	Lenawee	City of Tecumseh
Leslie	Michael W.	Calhoun	Emmett Township
Manning	Sue K.	Berrien	City Coloma
Marfia	James D.	Kent	City of Lowell
		Ottawa	Allendale Township
Markowski	C. Jan	Jackson	City of Jackson
Martz	Ginny L.	Manistee	County Equalization Department
Mason	Betsy J.	Charlevoix	County Equalization Department
McCall	Patrick B.	Saginaw	County Equalization Department
McGregory	Demitrist D.	Genesee	Mundy Township
Meikle	Catherine A.	Kalamazoo	City of Portage
Meiner	Dawn	Dickinson	City of Kingsford
			Breitung Township
Miller	Lela S.	Muskegon	Fruitport Charter Township
Moors	Kimberly J.	Genesee	County Equalization Department
Morse	Jim A.	Assessment and Certification	Division
Moss	Barbara J.	Clinton	County Equalization Department
Mudge	Judith	Calhoun	City of Battle Creek
Muha	Susanne	Grand Traverse	Garfield Charter Township
Munson	James G.	Ingham	Delhi Township
Ortiz	Anthony M.	Genesee	Grand Blanc Township
Payne	Michael C.	Ingham	City of Lansing
Peterson	Lori	Macomb	City of Sterling Heights
Petrak	David	Washtenaw	City of Ann Arbor
Phillips	Gregory M.	Kent	County Equalization Department

22. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Pohl	David W.	Ionia	City of Belding Portland Township
Powers	Aaron P.	Oakland Washtenaw Wayne	City of Northville Ann Arbor Township City of Plymouth Canton Township Redford Township
Provencher	Judith A.	Wayne	City of Grosse Pointe
Prude	Theresa L.	Kalamazoo	County Equalization Department
Rhoads	Helen	Jackson	Leoni Township
Rice	Suzanne K.	Berrien	St. Joseph Township
Rojewski	Debra L.	Livingston	Genoa Township
Rosenzweig	Jason	Kent Newaygo	Nelson Township Ensley Township
Sandberg	Karen	Mackinac	County Equalization Department
Schroka	Joan E.	Mackinac	Bois Blanc Township
Schutt	Barbara	Saint Clair	Clay Township Cottrellville Township
Schweikert	Michael	Shiawassee	City of Owosso
Schweikert	Stephen E.	Shiawassee	City of Perry Bennington Township Burns Township Middlebury Township Owosso Township Perry Township
Sheffield	Misti A.	Oakland	County Equalization Department
Smolarek	Rebecca	State of Michigan	TMA
Sobel	Kelli	Michigan State Tax Commission	
Sommers	Rhonda	Monroe	Frenchtown Township
Spencer	Angela S.	Genesee	Mundy Township
Stehl	Nancy Arleen	Macomb	City of Centerline City of Utica
Stiles	Cary A.	Jackson	Leoni Township
Stover	Douglas A.	Ingham	County Equalization Department
Stowe-Schnell	Travis	State of Michigan	TMA
Tafelsky	Laura L.	Clinton	Dewitt Charter Township
Taylor	David W.	Jackson	City of Jackson
Teed	Joni L.	Berrien	County Equalization Department
Thibodeau	Jerry P.	Cass	Howard Township Wayne Township
Thomas	Suzann Kay	Van Buren Genesee	Columbia Township City of Clio Vienna Township

22. (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Thweny	Linda L.	Oakland County Equalization Department	
Towne	Kathleen Ann	Livingston County Equalization Department	
Truszkowski	Thomas	Kent	City of Grand Rapids
Tucker	Thomas	State of Michigan, TMA	
Valentine	Tom	Lapeer	Marathon Township
VanderHeide	David	Allegan	City of Holland
		Ottawa	City of Holland
Van Gieson	Kevin	Assessment and Certification Division	
Vasquez	Heather S.	Manistee County Equalization Department	
Vogan	Eugene A.	Kent	City of Wyoming
Wojtowicz	Mary B.	Arenac	City of Standish
Wright	Dianne O.	Assessment and Certification Division	
Yonker	James R.	Kalamazoo	Kalamazoo Township
Yore Jr.	Thomas P.	Kent	City of Wyoming
Zientek	Pamela J.	Leelanau County Equalization Department	

23. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
24. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M.
25. **Scheduled for 11:45 A.M.**
Memo from Kelli Sobel, Executive Secretary, regarding Covington Township, Baraga County. A 14-Point Review was conducted in 2003 (score of 100 - Substantially Non-Compliant) and a follow-up review was conducted in 2006 (score of 115 – Non-Compliant). Appearing before the Commission are the Covington Township Officials.