



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***

***Monday, August 16, 2010
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC
Douglas B. Roberts, Member STC
Barry N. Simon, Member STC***

***Kelli Sobel, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of June 10, 2010. (Item 1 on agenda)

Juli Kolbe appeared before the Commission for a revocation hearing. The Commission received a recommendation from the Assessor Discipline Advisory Committee: (1) Ms. Kolbe be removed as a Level 4 grader and as an approved instructor. (2) Ms. Kolbe be required to take an ethical behavior class (not USPAP) that is approved by the STC prior to taking the class. (3) Ms. Kolbe's certification be suspended for one year with the suspension be held in abeyance for two years pending improved relationships with the assessors in Jackson County. The Committee recommends that the STC contact assessors in the County periodically over the next two years to discuss their professional relationship with Ms. Kolbe and inquire if Ms. Kolbe has tried to improve her working relationship with the assessors in her County. Ms. Kolbe did not offer any comments or statements. The Commission will render a decision at a future meeting. (Item 2 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to revoke Dennis McKelvey's certification but to hold in abeyance the revocation until August 15, 2011. The Commission ordered 14 Point Reviews be conducted in Rutland Township, Barry County and Assyria Township, Barry County. If either unit fails the 14 point review the immediate revocation of Mr. McKelvey's certificate is ordered. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 8 of 2010 Update of Various STC Policies and Procedures. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 9 of 2010 Assessor Certification Requirements for the 2011 Year. The Commission approved to send the second notice to the assessors by certified mail. (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 10 of 2010 Replacement of 2002 Memorandum Regarding Withholding Property from Forfeiture. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 11 of 2010 2nd Quarter Certified Interest Rates. (Item 7 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Property Classification Q and A. (Item 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Transfer of Ownership Guidelines Q and A. (Item 9 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2010 roll for Wilson Township, Charlevoix County. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for Custer Township, Antrim County and to require the Township to hire an outside party to correct the deficiencies noted in the 14 Point Review. (Item 11 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for Colfax Township, Oceana County and to require the Township to hire an outside party to fix the record card accuracy by January 15, 2011. (Item 12 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2010 assessment roll for Moran Township, Mackinac County and to require the Township to hire an outside party to provide information to the Commission to correct the incorrect taxable values for the 2010 roll, to require the Township to conduct a complete reappraisal by December 1, 2011 and to overturn the actions of the July Board of Review. The Commission also referred the Assessor to appear before the Assessor Discipline Advisory Committee. (Item 13 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2009 assessment roll to China Township, St. Clair County. (Item 14 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll to City of Jackson, Jackson County. (Item 15 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2008 and 2009 assessment rolls to Hendricks Township, Mackinac County. (Item 16 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll to Caseville Township, Huron County. (Item 17 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation for classification appeals 10-0033 through 10-0649. (Item 18 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to allow the reconsideration request of appeals 10-0031, 10-0032, and 10-007 but to maintain the prior determination of Residential Real. The Commission allowed reconsideration of appeal 10-0010 and changed the classification of this parcel to Industrial Personal. (Item 19 on agenda)

The Commission received an update on the classification appeals filed with MTT and review for the 2010 year. The Commission asked the Executive Director to talk to the Michigan Assessors Association regarding their thoughts on assessors who are not making the required changes to classification and report back at a future meeting. (Item 20 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved the certification level requirements for the 2012 year. (Item 21 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the following policy regarding the Michigan Certified Assessing Officer Class. (Item 22 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the following recommendations regarding Implementation of New Master Level (4) Program. (Item 23 on agenda) ([See attached link for file identification.](#))

The Commission received a proposed 2011 meeting schedule for their review. (Item 24 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt a List of Commonly Approved Air and Water Pollution Control Equipment. (Item 25 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the NEZ Form 4775 and Frequently Asked Questions. (Item 26 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the list of Certification Applicants. (Item 27 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 28 on agenda)

It was moved by Simon, supported by Roberts, 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 29 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 30 on agenda)

These certifications will expire on **May 1, 2013**.

Recertification's:

Hillsdale County

Somerset Township

Kent County

City of East Grand Rapids

Lapeer County

Burlington Township

Burnside Township

Deerfield Township

Elba Township

Lapeer Township

Marathon Township

North Branch Township

Oregon Township

Village of Dryden

Imlay City

Mason County

City of Ludington

Wexford County

Cherry Grove Township

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

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** ([See attached link for file identification](#)) and the **Toll Northville Special Items Agenda** ([See attached link for file identification](#)). (Item 32 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 20, 2010**. (Item 33 on agenda)

City of St. Clair Shores, Macomb County

154-10-0270 PAUL A. MEYERING DDS; 400-25630-02; PERSONAL PROPERTY

2009 AV from \$ 9,400 to \$ 4,600 TV from \$ 9,400 to \$ 4,600

Frenchtown Township, Monroe County

154-09-2902 TWB COMPANY LLC; 5807-000-013-00; PERSONAL PROPERTY

2007 AV from \$ 6,416,900 to \$ 6,290,900 TV from \$ 6,416,900 to \$ 6,290,900
2008 AV from \$ 7,981,500 to \$ 6,138,900 TV from \$ 7,981,500 to \$ 6,138,900
2009 AV from \$ 7,823,100 to \$ 6,130,300 TV from \$ 7,823,100 to \$ 6,130,300

154-09-2903 TWB COMPANY LLC; 5807-850-010-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 1,703,150 to \$ 963,200 TV from \$ 1,703,150 to \$ 963,200

154-09-2904 TWB COMPANY LLC; 5807-850-012-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 1,314,900 to \$ 419,400 TV from \$ 1,314,900 to \$ 419,400

154-09-2905 TWB COMPANY LLC; 5807-850-015-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 2,007,700 to \$ 2,216,200 TV from \$ 2,007,700 to \$ 2,216,200
2008 AV from \$ 1,894,600 to \$ 2,042,600 TV from \$ 1,894,600 to \$ 2,042,600
2009 AV from \$ 1,741,000 to \$ 1,911,900 TV from \$ 1,741,000 to \$ 1,911,900

154-09-2906 TWB COMPANY LLC; 5807-850-016-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 521,500 to \$ 1,196,500 TV from \$ 521,500 to \$ 1,196,500
2008 AV from \$ 494,100 to \$ 1,101,800 TV from \$ 494,100 to \$ 1,101,800
2009 AV from \$ 453,000 to \$ 1,033,050 TV from \$ 453,000 to \$ 1,033,050

154-09-2907 TWB COMPANY LLC; 5807-850-018-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 659,800 to \$ 659,400 TV from \$ 659,800 to \$ 659,400
2008 AV from \$ 615,300 to \$ 614,400 TV from \$ 615,300 to \$ 614,400
2009 AV from \$ 556,600 to \$ 558,900 TV from \$ 556,600 to \$ 558,900

Frenchtown Township, Monroe County

154-09-2908 TWB COMPANY LLC; 5807-850-020-00; PERSONAL-IFT PROPERTY

2007 AV from \$ 396,500 to \$ 705,900 TV from \$ 396,500 to \$ 705,900
2008 AV from \$ 355,100 to \$ 632,100 TV from \$ 355,100 to \$ 632,100
2009 AV from \$ 315,300 to \$ 564,500 TV from \$ 315,300 to \$ 564,500

City of Three Rivers, Saint Joseph County

154-09-2860 KADENT JOHNSON INC.; 75-051-000-460-00; PERSONAL PROPERTY

2007 AV from \$ 2,337,400 to \$ 769,978 TV from \$ 2,337,400 to \$ 769,978

Covert Township, Van Buren County

154-10-0124 NEW COVERT GENERATING CO. LLC; 80-70-004-003-03; REAL PROPERTY

2009 AV from \$ 92,000,000 to \$ 221,778,000 TV from \$ 76,042,454 to \$ 205,820,454
2010 AV from \$ 91,200,000 to \$ 202,082,116 TV from \$ 90,926,400 to \$ 201,808,516

154-10-0168 NEW COVERT GENERATING CO. LLC; 80-07-900-084-00; PERSONAL PROPERTY

2009 AV from \$ 130,000,000 to \$ 222,000 TV from \$ 130,000,000 to \$ 222,000
2010 AV from \$ 111,084,400 to \$ 202,284 TV from \$ 111,084,400 to \$ 202,284

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 26, 2010**. (Item 33 on agenda)

City of Dearborn, Wayne County

154-10-0402 ACS HEALTHCARE SOLUTIONS; 84-0000-506100; PERSONAL PROPERTY

2008 AV from \$ 1,044,100 to \$ 3,537,300 TV from \$ 1,044,100 to \$ 3,537,300
2009 AV from \$ 1,044,100 to \$ 2,987,200 TV from \$ 1,044,100 to \$ 2,987,200
2010 AV from \$ 1,044,100 to \$ 2,663,500 TV from \$ 1,044,100 to \$ 2,663,500

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petition until **December 7, 2010**. (Item 33 on agenda)

City of Dearborn, Wayne County

154-09-2827 SEVERSTAL DEARBORN INC.; 84-0000-249500; PERSONAL PROPERTY

2007 AV from \$ 30,499,850 to \$ 26,330,847 TV from \$ 30,499,850 to \$ 26,330,847
2008 AV from \$ 29,485,850 to \$ 25,470,577 TV from \$ 29,485,850 to \$ 25,470,577

154-09-2828 SEVERSTAL DEARBORN INC.; 83-31-020-05-174; PERSONAL-IFT PROPERTY

2008 AV from \$ 56,433,050 to \$ 35,902,631 TV from \$ 56,433,050 to \$ 35,902,631
2009 AV from \$ 52,092,000 to \$ 39,357,033 TV from \$ 52,092,000 to \$ 39,357,033

154-09-2829 SEVERSTAL DEARBORN INC.; 84-0000-249800; PERSONAL PROPERTY

2007 AV from \$ 6,521,500 to \$ 1,456,001 TV from \$ 6,521,500 to \$ 1,456,001
2008 AV from \$ 6,626,550 to \$ 1,190,089 TV from \$ 6,626,550 to \$ 1,190,089

154-09-2830 SEVERSTAL DEARBORN INC.; 83-31-020-05-173; PERSONAL-IFT PROPERTY

2007 AV from \$ 15,621,700 to \$ 5,706,844 TV from \$ 15,621,700 to \$ 5,706,844
2008 AV from \$ 126,150,050 to \$ 98,432,193 TV from \$ 126,150,050 to \$ 98,432,193

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 33 on agenda)

Lenox Township, Macomb County

154-09-2891 WASTE MANAGEMENT OF MICHIGAN INC.; 19-06-92-109-003; Personal Property

2007 AV from \$ 0 to \$ 534,000 TV from \$ 0 to \$ 534,000
2008 AV from \$ 0 to \$ 534,000 TV from \$ 0 to \$ 534,000
2009 AV from \$ 0 to \$ 534,000 TV from \$ 0 to \$ 534,000

City of Dearborn, Wayne County

154-10-0242 MANNO CLOTHING; 84-0001-129000; PERSONAL PROPERTY

2008 AV from \$ 12,300 to \$ 14,700 TV from \$ 12,300 to \$ 14,700
2009 AV from \$ 11,100 to \$ 13,500 TV from \$ 11,100 to \$ 13,500
2010 AV from \$ 10,100 to \$ 15,400 TV from \$ 10,100 to \$ 15,400

City of Dearborn, Wayne County

154-10-0287 SHAMROCK AUTOMOTIVE INC.; 84-0001-559500; PERSONAL PROPERTY

2008 AV from \$ 5,000 to \$ 10,150 TV from \$ 5,000 to \$ 10,150
2009 AV from \$ 5,000 to \$ 9,350 TV from \$ 5,000 to \$ 9,350
2010 AV from \$ 5,000 to \$ 8,850 TV from \$ 5,000 to \$ 8,850

City of Livonia, Wayne County

154-10-0172 MARYGROVE THE AWNING STORE & MORE; 46-999-00-4956-000; Personal Property

****This was also a concurrence.**

2008 AV from \$ 110,000 to \$ 93,150 TV from \$ 110,000 to \$ 93,150
2009 AV from \$ 106,000 to \$ 89,250 TV from \$ 106,000 to \$ 89,250

It was moved by Simon, supported by Roberts, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 33 on agenda)

City of Livonia, Wayne County

154-09-2896 IRON MOUNTAIN INFO MGT. INC.; 999-00-4836-000; PERSONAL PROPERTY

2007 AV from \$ 1,515,460 to \$ 1,042,840 TV from \$ 1,515,460 to \$ 1,042,840
2008 AV from \$ 1,476,960 to \$ 1,040,354 TV from \$ 1,476,960 to \$ 1,040,354
2009 AV from \$ 1,293,360 to \$ 910,571 TV from \$ 1,293,360 to \$ 910,571

Canton Township, Wayne County

154-09-2897 IRON MOUNTAIN INFO MGT. INC.; 71-999-99-1055-950; PERSONAL PROPERTY

2007 AV from \$ 1,212,690 to \$ 1,009,861 TV from \$ 1,212,690 to \$ 1,009,861

2008 AV from \$ 1,912,530 to \$ 1,497,161 TV from \$ 1,912,530 to \$ 1,497,161

2009 AV from \$ 2,608,570 to \$ 2,075,070 TV from \$ 2,608,570 to \$ 2,075,070

It was moved by Simon, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 33 on agenda)

City of Fenton, Genesee County

154-10-0439 LEAR CORPORATION; 53-80-73-894; PERSONAL PROPERTY

2010 AV from \$ 1,679,900 to \$ 879,825 TV from \$ 1,679,900 to \$ 879,825

City of Traverse City, Leelanau County

154-09-2873 GE CAPITAL INFO TECH SOLUTIONS; 45-51-900-281-62; PERSONAL PROPERTY

2007 AV from \$ 33,700 to \$ 5,800 TV from \$ 33,700 to \$ 5,800

Lenox Township, Macomb County

154-09-2888 SUMPTER ENERGY ASSOCIATES; 19-06-90-109-002; PERSONAL PROPERTY

2007 AV from \$ 1,127,075 to \$ 1,820,000 TV from \$ 1,127,075 to \$ 1,820,000

2008 AV from \$ 1,049,490 to \$ 1,700,000 TV from \$ 1,049,490 to \$ 1,700,000

2009 AV from \$ 1,055,000 to \$ 1,600,000 TV from \$ 1,055,000 to \$ 1,600,000

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 33 on agenda)

It was moved by Simon, supported by Roberts, 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 33 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to cancel the November 4, 2010 Commission Meeting. (Add on to agenda)

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

It was moved by Simon, supported by Roberts, 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.

It was moved by Simon, supported by Roberts, and unanimously approved Executive Director Sobel to proceed with final negotiations on a settlement with Level 3 Communications pursuant to the terms discussed in closed session.

The next Commission meeting will be held September 20, 2010 at the Lansing Center in Room 201.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:35 p.m.

DATED TYPED: **August 17, 2010**

DATE APPROVED: **September 20, 2010**

Robert H. Naftaly, Chair
State Tax Commission

Douglas B. Roberts, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission