



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***

***Tuesday, August 25, 2009  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC***

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

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

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of June 11, 2009. (Item 1 on agenda)

The Supervisor of Bowne Township, Kent County appeared before the Commission. It was moved by Roberts, supported by Morgan, and unanimously approved for Bowne Township to undergo a complete reappraisal without the Commission assuming jurisdiction provided they send a copy of the request for proposals and the name of the individual they will be contracting with to the Executive Secretary, prior to the Commission's October 13, 2009 meeting. (Item 2 on agenda)

The Assessor of Otisco Township, Ionia County appeared before the Commission. It was moved by Roberts, supported by Morgan, and unanimously approved for Otisco Township to undergo a complete reappraisal without the Commission assuming jurisdiction provided they send a copy of the request for proposals and the name of the individual they will be contracting with to the Executive Secretary, prior to the Commission's October 13, 2009 meeting. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2007 assessment roll to Springville Township, Wexford County. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2008 assessment roll to Pine Grove Township, Van Buren County. (Item 5 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the staff recommendation to approve the submitted tax credit and to re-bill Union Tank Car Company and Detroit Salt Company. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to issue Bulletin 6 of 2009, Certified Interest Rates for January 2009 thru June 2009. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the policy regarding Qualified Retail Food Establishments. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the policy regarding Alternative Energy Systems. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the FAQ's for New Personal Property Exemptions with one minor correction. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the FAQ's for Commercial Facilities Exemption Forms. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt the list of OPRA Qualified Local Governmental Units. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to adopt Executive Secretary Sobel's recommendation to begin a "Tip of the Month" to address a variety of timely issues related to the assessing community starting September 15, 2009. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved that effective immediately, the Commission is no longer requiring the submission of Form L-4054, Assessor Affidavit Regarding Uncapping of Taxable Value to the Commission. The Commission asked that the local units keep the form on file for future review if needed. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts and unanimously approved to receive and approve the final report on the reappraisal for Peacock Township, Lake County. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2006 roll for Burt Township, Alger County. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2008 roll for Stanton Township, Houghton County. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2006 roll for Torch Lake Township, Houghton County. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the recommendation for classification appeals 09-0001 through 09-0371. (Item 19 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the FAQ's for the MCL 211.154 Program. (Item 20 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2009 DNR/PILT Valuations. (Item 21 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 22 on agenda)

It was moved by Morgan, 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 23 on agenda)

It was moved by Morgan, 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 24 on agenda)

These certifications will expire on **May 1, 2012**.

**New Certifications:**

**Berrien County**

Coloma Charter Township  
Lake Charter Township  
City of Benton Harbor

**Oakland County**

Holly Township

**New Certification Denials:**

**Berrien County**

City of Watervliet

**Oscoda County**

Greenwood Township

**Muskegon County**

Blue Lake Township  
Cedar Creek Township  
Egelston Township  
Fruitport Charter Township  
Laketon Township  
Moorland Township  
Ravenna Township  
Whitehall Township  
City of Montague  
City of Muskegon Heights  
City of Norton Shores  
City of Whitehall  
Village of Lakewood Club

Casnovia Township  
Dalton Township  
Fruitland Township  
Holton Township  
Montague Township  
Charter Township of Muskegon  
Sullivan Township  
White River Township  
City of Muskegon  
City of North Muskegon  
City of Roosevelt Park  
Village of Ravenna

**Sanilac County**

Bridghampton Township

Sanilac Township

**Recertifications:**

**Berrien County**

Baroda Township

Berrien Township

Chikaming Township

Hagar Township

Lincoln Charter Township

Niles Charter Township

Sodus Township

City of Bridgman

City of Niles

Benton Charter Township

Buchanan Township

Flynn Township

Lincoln Charter Township

New Buffalo Township

Royalton Township

Three Oaks Township

City of New Buffalo

City of St. Joseph

**Kent County**

Grand Rapids Charter Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **September 16, 2009**. Morgan recused himself from the City of Detroit petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petition until **December 4, 2009**. Morgan recused himself from the City of Detroit petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**. Morgan recused himself from the City of Detroit petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions. Morgan recused himself from the City of Detroit petitions. (Item 27 on agenda)

**Texas Township, Kalamazoo County**

**154-09-0525** WOOLLAM FOUNDATION TRUST; 3909-21-351-010; REAL PROPERTY

2008 AV from \$ 0 to \$ 78,300 TV from \$ 0 to \$ 59,018

2009 AV from \$ 0 to \$ 78,300 TV from \$ 0 to \$ 61,614

**City of Grandville, Kent County**

**154-09-0100** MACY'S RETAIL HOLDINGS INC.; 41-50-58-021-407; PERSONAL PROPERTY

2007 AV from \$ 2,533,253 to \$ 809,652 TV from \$ 2,533,253 to \$ 809,652

**Waterford Township, Oakland County**

**154-09-0101** MACY'S RETAIL HOLDINGS INC.; 63-W-99-00-004-600; PERSONAL PROPERTY

2007 AV from \$ 1,178,610 to \$ 391,003 TV from \$ 1,178,610 to \$ 391,003

**Columbia Township, Van Buren County**

**154-07-2542** FRANK GRUBISICH; 8006-423-306-00; REAL PROPERTY

2005 AV from \$ 25,100 to \$ 32,450 TV from \$ 20,738 to \$ 28,072

2006 AV from \$ 57,000 to \$ 57,000 TV from \$ 21,422 to \$ 28,998

**City of Westland, Wayne County**

**154-09-0103** MACY'S RETAIL HOLDINGS INC.; 56-999-00-1626-707; PERSONAL PROPERTY

2007 AV from \$ 1,238,650 to \$ 632,815 TV from \$ 1,238,650 to \$ 632,815

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. Morgan recused himself from the City of Detroit petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. Morgan recused himself from the City of Detroit Petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. Morgan recused himself from the Detroit Petitions. (Item 27 on agenda) ([See attached link for file identification.](#))

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

It was moved by Morgan, supported by Roberts, and unanimously approved to return to open session. Roll Call Vote: Chairperson Naftaly – Yes, Commissioners Roberts – Yes, Commissioner Morgan – Yes. The motion was unanimously approved.

It was moved by Morgan, supported by Roberts, and unanimously approved to issue an order as required by an order issued on February 18, 2009 by, Judge Shalina D. Kumar, Oakland Circuit Court, in case 08-096365-AS, classifying the personal property for parcel 50-99-010-127-900 for CVS Pharmacy, City of Novi, Oakland County as Industrial Personal Property for the 2008 year.

It was moved by Morgan, supported by Roberts, and unanimously approved to release information that is not considered confidential for a FOIA regarding Walter Toebe Construction Company.

The Commission received a 2010 proposed meeting schedule for their review.

The Commission discussed the CPI for the 2010 year. This will be discussed further at their September and October meetings.

The next Commission meeting will be held September 16, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:53 a.m.

**DATED TYPED: August 25, 2009**

**DATE APPROVED: September 16, 2009**

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**Robert H. Naftaly, Chair  
State Tax Commission**

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**Douglas B. Roberts, Member  
State Tax Commission**

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**Frederick W. Morgan, Member  
State Tax Commission**