



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, October 13, 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 September 16, 2009. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 7 of 2009 the 2010 Equalization Calendar. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 8 of 2009 the 2010 Property Tax Calendar. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 9 of 2009 the Procedural Changes for the 2010 Year on October 15th. (Item 4 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to issue Bulletin 10 of 2009 the Inflation Rate Multiplier for 2010 on October 15th. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2006, 2008, and 2009 rolls for Adams Township, Arenac County. The Commission also accepted staff recommendation to bill the township for the cost of assumption of jurisdiction for one year only and hold in abeyance the remainder of the bill for five years because of unusual circumstances. If the township keeps their assessment roll in good condition for five years the Commission will forego the remainder of the bill. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2009 roll for Deerfield Township, Lapeer County. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2009 roll for East China Township, St. Clair County. (Item 8 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 Stanton Township, Houghton County. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2006 assessment roll to Burt Township, Alger County. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2006 assessment roll to Torch Lake Township, Houghton County.

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 Whitefish Township, Chippewa County.

It was moved by Morgan, supported by Roberts, and unanimously approved to release the 14-Point Mini-Review results to the local units. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation for classification appeals 09-0802 through 09-1601. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to overturn the actions of the 2009 July Board of Review for City of Benton Harbor, City of Bridgman, Oronoko Township, and City of St. Joseph, Berrien County that wrote off delinquent property taxes for 2007, 2008 and 2009 for various parcels. The Commission also asked the local units follow the proper procedures outlined in MCL 211.56a. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to overturn the actions of the 2009 July Board of Review for Grass Lake Township, Jackson County that made changes to classification and valuation for parcels, both actions were outside their authority. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to approve the request of Oakland County to allow the restoration of the 2009 valuation for DNR/PILT parcel 01-26-227-003 located in Holly Township, Oakland County. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to ask the Supervisor and Assessor of Coloma Township, Berrien County and Pentwater Township, Oceana County appear before the Commission at their December 4, 2009 meeting for failure to meet reappraisal deadlines. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Q & A for Assumption of Jurisdiction /Reappraisal and Staff Reappraisal Guidelines. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2010 Personal Property Statement. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved the request of City of Grand Rapids to enable e-filing of Personal Property Statements. The Commission also asked to have the City report back on the results. (Item 19 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 20 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 21 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 10 on agenda)

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

New Certifications:

Berrien County

Weesaw Township

Monroe County

Berlin Charter Township

Erie Township

Monroe Charter Township

City of Luna Pier

Oscoda County

Comins Township

New Certification Denials:

Oscoda County

Big Creek Township

Clinton Township

Recertification's:

Allegan County

City of Holland

Monroe County

City of Monroe

Otsego County

Bagley Township

Ottawa County

- Allendale Charter Township
- Blendon Township
- Georgetown Charter Township
- Holland Charter Township
- Olive Township
- Tallmadge Charter Township
- City of Grand Haven
- City of Holland
- City of Hudsonville
- City of Zeeland

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 23 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 24 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petition until **December 4, 2009**. (Item 25 on agenda)

City of Detroit, Wayne County

154-08-2196-DIS DOC SMILE DENTAL CENTER; 22995641.10; PERSONAL PROPERTY

2006	AV from \$ 0	to \$ 84,400	TV from \$ 0	to \$ 84,400
2007	AV from \$ 0	to \$ 84,400	TV from \$ 0	to \$ 84,400
2008	AV from \$ 0	to \$ 84,400	TV from \$ 0	to \$ 84,400

154-08-2304-DIS GRAND RIVER & LIVERNOIS MOBIL; 16990585.02; PERSONAL PROPERTY

2006	AV from \$ 0	to \$ 29,150	TV from \$ 0	to \$ 29,150
2007	AV from \$ 0	to \$ 29,150	TV from \$ 0	to \$ 29,150
2008	AV from \$ 0	to \$ 29,150	TV from \$ 0	to \$ 29,150

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

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. Morgan voted no on the J.A. Woollam Foundation petitions. Morgan recused himself from the City of Detroit petitions. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. Morgan recused himself from the City of Detroit petitions. (Item 25 on agenda) ([See attached link for file identification.](#))

The Commission received an update on Bowne Township, Kent County and Otisco Township, Ionia County that they had both followed through on the actions required by the Commission at the prior STC meeting.

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration request of appeals 09-0527, 09-0530 and 09-0531 and classify these three parcels Industrial Personal.

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration of appeals 09-0772 and 09-0773 but to uphold the prior determination of Commercial Personal and Commercial Real.

The next Commission meeting will be held December 4, 2009.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:55 a.m.

DATED TYPED: October 13, 2009

DATE APPROVED: December 4, 2009

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

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

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