



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***

***Friday, December 4, 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 October 13, 2009. (Item 1 on agenda)

The Supervisor and Assessor of Coloma Township, Berrien County appeared before the Commission. The Commission approved to allow the Township to proceed with their reappraisal to be completed in 2011, but to have staff review their progress and report back at their February 9<sup>th</sup> meeting. Additionally, the Township will report monthly to the STC on their reappraisal progress. (Item 2 on agenda)

The Supervisor and Assessor of Pentwater Township, Oceana County appeared before the Commission. The Commission approved to hold in abeyance the order of assumption of jurisdiction provided the Township report monthly on their progress and completes their reappraisal during 2010. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation to deny the transfer of the certificate and revoke the IFT Certificate effective December 31, 2009 for Pinnacle Foods Group, LLC. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue the Water Pollution Control Certificate for Granger Waste Management Company. (Item 4 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the official order to return jurisdiction of the 2009 assessment roll to East China Township, St. Clair County. (Item 5 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the official order to return jurisdiction of the 2009 assessment roll to Deerfield Township, Lapeer County. (Item 6 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the official order to return jurisdiction of the 2006, 2008, and 2009 assessment roll to Adams Township, Arenac County. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the 2008 roll for Emerson Township, Gratiot County. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to overturn the actions of the Brown Township, Manistee County July Board of Review regarding the approval of Qualified Agricultural Exemptions. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration of petition 09-1344 and classify the property as Industrial Personal. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the reconsideration of petition 09-1152 and retain the classification of Commercial Personal. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration of petition 09-0872 and classify the property as Industrial Personal. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration of petition 09-1071 and classify the property as Industrial Personal. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the reconsideration of 09-1221 and retain the classification of Commercial Personal. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the reconsideration of petition 09-0897 and classify the property as Industrial Personal. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the reconsideration of 09-1070 and retain the classification of Commercial Personal. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to deny the reconsideration of 09-0726 and retain the classification of Residential Real. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to release the Mini-Review results to the local units and ask the local units who failed to submit a plan of action. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 11 of 2009 the 2009 Random Week for Qualified Business. (Item 19 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 12 of 2009 the 2010 Property Tax Appeal Procedures. (Item 20 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 13 of 2009 the 2010 Board of Review. (Item 21 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 14 of 2009 the Tax Tribunal Interest Rates for 2010. (Item 22 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 15 of 2009 Certified Interest Rates for January 2009 thru September 2009. (Item 23 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 16 of 2009 Senior Citizen and Disabled Family Housing. (Item 24 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved the request from the City of Portage, Kalamazoo County for a full 14-point review. (Item 25 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the assessment roll for Masonville Township, Delta County and order the reappraisal be completed by an outside party. (Item 26 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Neighborhood Enterprise Zone Homestead Exemption Report and submit to the Legislature. (Item 27 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Executive Order 2009-51 Transition Memo which will take effect December 28, 2009. (Item 28 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Alternate Personal Property Statement for Oakland County and State Assessed Telephone and Railcar Forms for 2010. (Item 29 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Updated Valuation Procedure for Wind Energy Systems. (Item 30 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Miscellaneous Personal Property Forms for 2010. (Item 31 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the new policy regarding DNR/PILT Properties. (Item 32 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 33 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 34 on agenda)

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

**New Certifications:**

**Manistee County**

Filer Township

**Monroe County**

Ash Township

Bedford Township

Dundee Township

Exeter Township

Raisinville Township

Village of Carleton

**Oakland County**

Charter Township of Independence

Springfield Township

Village of Holly

Village of Lake Orion

Village of South Rockwood

City of Madison Heights

City of Troy

**New Certification Denials:**

None

**Recertification's:**

**Montcalm County**

Home Township

Reynolds Township

**Oakland County**

Charter Township of Orion

West Bloomfield Charter Township

City of Rochester Hills

**Van Buren County**

Antwerp Township

**Recertification Denials:**

None

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 35 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 36 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petition until **February 9, 2009**. (Item 37 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **April 26, 2010**. (Item 37 on agenda)

**City of Detroit, Wayne County**

**154-09-2240** MICHIGAN CONSOLIDATED GAS CO.; 82-06990328.00; PERSONAL PROPERTY

2007 AV from \$ 80,743,710 to \$ 81,956,231 TV from \$ 80,743,710 to \$ 81,956,231  
2008 AV from \$ 59,535,730 to \$ 60,900,706 TV from \$ 59,535,730 to \$ 60,900,706

**City of Melvindale, Wayne County**

**154-09-2241** MICHIGAN CONSOLIDATED GAS CO.; 82-47-999-00-0628-000; Personal Property

2007 AV from \$ 5,290,900 to \$ 5,550,493 TV from \$ 5,290,900 to \$ 5,550,493  
2008 AV from \$ 4,152,400 to \$ 4,396,265 TV from \$ 4,152,400 to \$ 4,396,265

**City of River Rouge, Wayne County**

**154-07-2952** EES COKE BATTERY LLC; 50-999-00-1096-005; PERSONAL PROPERTY

2005 AV from \$ 44,929,900 to \$ 39,756,023 TV from \$ 44,929,900 to \$ 39,756,023  
2006 AV from \$ 44,659,500 to \$ 38,680,632 TV from \$ 44,659,500 to \$ 38,680,632  
2007 AV from \$ 44,659,500 to \$ 39,161,989 TV from \$ 44,659,500 to \$ 39,161,989  
2008 AV from \$ 39,161,989 to \$ 26,723,804 TV from \$ 39,161,989 to \$ 26,723,804

**154-09-1911** PCI ENTERPRISES COMPANY; 50-998-01-98-92-004; PERSONAL-IFT PROPERTY

2008 AV from \$ 0 to \$ 8,363,065 TV from \$ 0 to \$ 8,363,065

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 24, 2010**. (Item 37 on agenda)

**Milford Township, Oakland County**

**154-09-0885** GENERAL MOTORS CORPORATION; L-16-18-200-001; REAL PROPERTY

2008 AV from \$ 57,139,860 to \$ 64,625,230 TV from \$ 51,978,650 to \$ 60,486,390

**154-09-0886** GENERAL MOTORS CORPORATION; L-IN-03-100-153; Personal -IFT Property

2008 AV from \$ 0 to \$ 2,186,310 TV from \$ 0 to \$ 2,186,310

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**. (Item 37 on agenda)

**City of Detroit, Wayne County**

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

2006 AV from \$ 0 to \$ 54,440 TV from \$ 0 to \$ 54,440  
2007 AV from \$ 0 to \$ 54,440 TV from \$ 0 to \$ 54,440  
2008 AV from \$ 0 to \$ 54,440 TV from \$ 0 to \$ 54,440

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

2006 AV from \$ 0 to \$ 44,350 TV from \$ 0 to \$ 44,350  
2007 AV from \$ 0 to \$ 44,350 TV from \$ 0 to \$ 44,350  
2008 AV from \$ 0 to \$ 44,350 TV from \$ 0 to \$ 44,350

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petition.

**Commerce Township, Oakland County**

**154-09-1573** TOTAL LEASE CONCEPTS; E-99-00-008-072; PERSONAL PROPERTY

2008 AV from \$ 10,050 to \$ 290 TV from \$ 10,050 to \$ 290

It was moved by Roberts, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petition. Morgan voted no.

**Pittsfield Township, Washtenaw County**

**154-08-0327** WARDE MEDICAL LAB; L-99-30-086-170; PERSONAL PROPERTY

2006 AV from \$ 702,800 to \$ 2,617,900 TV from \$ 708,800 to \$ 2,617,900  
2007 AV from \$ 913,500 to \$ 2,553,900 TV from \$ 913,500 to \$ 2,553,900  
2008 AV from \$ 1,821,100 to \$ 2,233,100 TV from \$ 1,821,100 to \$ 2,233,100

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. (Item 37 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 37 on agenda) ([See attached link for file identification.](#))

The Commission received an update on the classification appeals that will be filed with the Michigan Tax Tribunal.

The Commission received an update on the Exception Requests for the Single Years Studies that have been received.

The Commission received an update on the possible fee legislation for 2011.

The Commission received an update on the development of the Automobile Manufactures Table that will be discussed at the December 21<sup>st</sup> meeting.

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 approve a settlement with Comcast.

It was moved by Morgan, supported by Roberts, and unanimously approved to approve a settlement with Marquette Rail.

The next Commission meeting will be held December 21, 2009 at the Treasury / Austin Building.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:50 p.m.

**DATED TYPED:**                    **December 5, 2009**

**DATE APPROVED:**            **December 21, 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**