



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***

***Thursday, June 10, 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 May 24, 2010 with one minor change. (Item 1 on agenda)

### **STATE ASSESSED PROPERTY APPEALS (Item 2 on agenda)**

#### **Talk America, Inc.**

Kenneth Cooksey and Philip Smith appeared on behalf of Talk America, Inc. Talk America, Inc. is protesting the value due to economic obsolescence.

#### **AT & T Communications, Inc.**

The Commission received and filed a letter on behalf of AT & T Communications, Inc. from Steven Schneider of Honigman Miller Schwartz and Cohn LLP. AT & T Communications is protesting the value due to economic obsolescence.

#### **Verizon North, Inc.**

The Commission received and filed a letter on behalf of Verizon North, Inc. from Steven Schneider of Honigman Miller Schwartz and Cohn LLP. Verizon North, Inc. is protesting the value due to economic obsolescence.

**MCI Communications Services, Inc.**

The Commission received and filed a letter on behalf of MCI Communications Services, Inc. from Steven Schneider of Honigman Miller Schwartz and Cohn LLP. MCI Communications Services, Inc. is protesting the value due to economic obsolescence.

**Level 3 Communications**

The Commission received and filed a letter on behalf of Level 3 Communications from George Carr. Level 3 Communications is protesting the value due to economic obsolescence.

It was moved by Simon, supported by Roberts, and unanimously approved to approve the Final 2010 State-Assessed Roll with the following values: (Item 3 on agenda)

**Railroad Companies**

Final True Cash Value	\$ 1,486,695,914
Final Assessed Cash Value	\$ 743,347,957
Final Capped Value	\$ 508,541,677
Final Taxable Value	\$ 503,980,968

**Telephone and Telegraph Companies**

Final True Cash Value	\$ 3,674,526,404
Final Assessed Cash Value	\$ 1,837,263,202
Final Capped Value	\$ 2,167,679,450
Final Taxable Value	\$ 1,814,936,487

**Car Loaning Companies**

Final True Cash Value	\$ 161,980,850
Final Assessed Cash Value	\$ 80,990,425
Final Capped Value	\$ 81,258,371
Final Taxable Value	\$ 80,990,425

**Total Utility Roll**

Final True Cash Value	\$ 5,323,203,168
Final Assessed Cash Value	\$ 2,661,601,584
Final Capped Value	\$ 2,757,479,498
Final Taxable Value	\$ 2,399,907,880

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation to approve the Water Pollution Control Appeal 2-5507 for Marathon Petroleum Company LLC. (Item 4 on agenda)

It was moved by Naftaly, supported by Roberts, and unanimously approved to ask Executive Director Sobel to write a letter to the State Treasurer’s Office and Governor’s Office regarding the process of Air and Water Pollution Control Applications. (Item 5 on agenda)

Dennis McKelvey appeared before the Commission regarding a revocation hearing. The Commission also received the recommendation from the Assessor Discipline Advisory Committee regarding Dennis McKelvey's revocation. The Commission will render a decision at a future meeting. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Qualified Agricultural Property Exemption Guidelines Q and A. (Item 7 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation and again order single year studies for the residential class for the 2011 year and maintain the same sales study dates. (Item 8 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 New Haven Township, Gratiot County. (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 City of Jackson, Jackson County. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to correct the problems with the 2010 Blackman Township, Jackson County assessment roll. (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 of Caseville Township, Huron County. (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 Whitney Township, Arenac County. (Item 13 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt Executive Director Sobel's recommendation to delegate the approval or denial of approval of instructors to staff. (Item 14 on agenda)

It was moved by Roberts, supported by Naftaly, and approved to adopt Executive Director Sobel's recommendation to approve the changes in the Level 4 process and ask the Level 4 Work Group and the Education Committee to work on implementation of the proposed changes. These changes will be in effect for 3 years, with a review and evaluation of the effectiveness of the program at the end of the 3 years. Simon was opposed. (Item 15 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation for classification appeals 10-0001 through 10-0032. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the list of Certification Applicants. (Item 17 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 18 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](#)) (Item 19 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 10 on agenda)

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

**Recertification's:**

**Kalamazoo County**

Alamo Township

**Kent County**

Oakfield Township

**Lapeer County**

Dryden Township  
Goodland Township  
Hadley Township  
Imlay Township  
Mayfield Township  
Oregon Township

**Ottawa County**

Polkton Charter Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 21 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**. (Item 22 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petition until **August 16, 2010**. (Item 23 on agenda)

**City of Warren, Macomb County**

**154-09-2895** IRON MOUNTAIN INFO MGT. INC.; 99-02-329-351; PERSONAL PROPERTY

2008 AV from \$ 1,180,317 to \$ 725,748 TV from \$ 1,180,317 to \$ 725,748  
2009 AV from \$ 1,124,693 to \$ 703,189 TV from \$ 1,124,693 to \$ 703,189

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 23 on agenda)

**Loud Township, Montmorency County**

**154-10-0126** WILLIAM M. & MARY OAKLEY; 60-005-004-000-015-00; REAL PROPERTY

2009 AV from \$ 9,100 to \$ 25,000 TV from \$ 7,539 to \$ 25,000  
2010 AV from \$ 9,100 to \$ 25,000 TV from \$ 7,516 to \$ 25,000

**City of Detroit, Wayne County**

**154-09-2771** DETROIT ENTERTAINMENT LLC; 06990097.01; PERSONAL PROPERTY

2007 AV from \$ 13,271,150 to \$ 13,908,640 TV from \$ 13,271,150 to \$ 13,908,640

**154-09-2774** EASTERN MINI MART INC.; 17990724.10; PERSONAL PROPERTY

2009 AV from \$ 24,630 to \$ 29,020 TV from \$ 24,630 to \$ 29,020  
2010 AV from \$ 27,090 to \$ 26,280 TV from \$ 27,090 to \$ 26,280

**154-09-2779** GRATIOT GAS & MART CORP.; 21992014.02; PERSONAL PROPERTY

2007 AV from \$ 5,780 to \$ 21,230 TV from \$ 5,780 to \$ 21,230  
2008 AV from \$ 5,370 to \$ 19,000 TV from \$ 5,370 to \$ 19,000  
2009 AV from \$ 5,000 to \$ 17,090 TV from \$ 5,000 to \$ 17,090

**154-09-2797** MACK FUEL INC.; 21990646.03; PERSONAL PROPERTY

2008 AV from \$ 2,890 to \$ 33,820 TV from \$ 2,890 to \$ 33,820  
2009 AV from \$ 2,480 to \$ 28,870 TV from \$ 2,480 to \$ 28,870

It was moved by Roberts, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 23 on agenda)

**City of Detroit, Wayne County**

**154-09-2238** WYOMING PETRO INC.; 14990321.00; PERSONAL PROPERTY

2007 AV from \$ 6,220 to \$ 23,600 TV from \$ 6,220 to \$ 23,600  
2008 AV from \$ 5,520 to \$ 21,770 TV from \$ 5,520 to \$ 21,770  
2009 AV from \$ 5,050 to \$ 20,830 TV from \$ 5,050 to \$ 20,830

**154-09-2774** EASTERN MINI MART INC.; 17990724.10; PERSONAL PROPERTY

2007 AV from \$ 20,350 to \$ 37,580 TV from \$ 20,350 to \$ 37,580  
2008 AV from \$ 22,390 to \$ 33,880 TV from \$ 22,390 to \$ 33,880

**City of Detroit, Wayne County**

**154-09-2797** MACK FUEL INC.; 21990646.03; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 40,530 TV from \$ 0 to \$ 40,530

**154-09-2887** FORD MOTOR COMPANY; 55-998-01-9892-006; PERSONAL-IFT PROPERTY

2008 AV from \$ 4,548,000 to \$ 4,667,100 TV from \$ 4,548,000 to \$ 4,667,100

It was moved by Roberts, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 23 on agenda)

It was moved by Roberts, supported by Simon, 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 23 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 Benzonia Township, Benzie County. (Add on to agenda)

The Commission received a report from Timothy Schnelle of the Assessment and Certification Division regarding the Toll Northville 154 Petitions.

The Commission discussed the revocation process and specifically the issue of hearing from the assessor as opposed to their representative. They will continue discussions on refining their process.

The next Commission meeting will be held August 16, 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 11:55 a.m.

**DATED TYPED: June 11, 2010**

**DATE APPROVED: August 16, 2010**

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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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**Barry N. Simon, Member**  
**State Tax Commission**