



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: May 24, 2004

PLACE OF MEETING: Department of Treasury
Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of May 10, 2004 as presented.

Item 2. **Scheduled for 10:00 A.M.**

It was moved by Roberts, supported by Lupi, and unanimously approved that the Commission adopt the staff recommendations for changes to the residential real property classification of Grand Traverse County, and to adopt the changes to the agricultural real property classification, to the residential real property classification, and to the personal property classification in Menominee County as the 2004 final state equalized valuations. It was moved by Lupi, supported by Roberts, and unanimously approved that the final 2004 State Equalization Meeting be closed.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 3. **Scheduled for 11:00 A.M.**

154-00-1110 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-00-1111 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-00-1112 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-00-1113 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-00-1114 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-00-1115 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 4. **Scheduled for 1:30 P.M.**

It was moved by Roberts, supported by Naftaly, and approved to delay a decision regarding the Ford Air Pollution Control Exemption Application 1-3093-Village of Romeo. Ford Motor Company will provide the following documents and information to the Department of Environmental Quality:

1. A color-coded plan of the ductwork located within and outside the plant related to mist collection system.
2. A document which supports the statement that it is necessary to have fire protection equipment solely for the mist collection system.
3. The final actual costs as opposed to the estimated amount of dollar costs for the systems for which exemption has been requested.

Mr. Lupi recused himself. The Commission admitted Taxpayer Exhibit 1.

Item 5. **Scheduled for 2:30 P.M.**

It was moved by Roberts, supported by Naftaly, and approved to delay a decision regarding the Ford Air Pollution Control Exemption Application 1-3106-City of Allen Park. Mr. Lupi recused himself.

Item 6. 154-04-0017 Parcel No. 015-009-909-056-147-00-00 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

ACTIONS BY THE STATE BOARD OF ASSESSORS

Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission and convene the meeting of the State Board of Assessors.

It was moved by Roberts, supported by Naftaly, and unanimously approved the Final 2004 State Average Tax Rate.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Board of Assessors and convene the meeting of the State Tax Commission.

ACTIONS BY THE STATE TAX COMMISSION

Item 9. No action required – removed from the agenda.

Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved the memo to Assessors and Equalization Directors regarding the Classification of Pay-to-Hunt Operations.

Item 11. Classification Appeal No. 03-059. Parcel No. 33-11-11-90-021-017 It was moved by Lupi, supported by Roberts, and unanimously approved to deny the petitioner's request that the current classification remain Residential Personal. Classification to change to: Residential Real.

Item 12. No action required – removed from the agenda.

Item 13. 154-03-2227, Parcel No. P-75650-4 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 14. 154-04-0083, Parcel No. 96-99-01-980-074 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 15. 154-04-0072, Parcel No. 64-99-80-300-900 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 16. 154-04-0081, Parcel No. 88-99-00-268-280 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 17. 154-03-2008, Parcel No. 76-99-78-023-700 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to approve the proposed stipulation with Keweenaw Bay Indian Community subject to objections by the Department of Treasury.

Minutes of the Regular Meeting of the State Tax Commission

Page 4

May 24, 2004

- Item 19. No action required – removed from the agenda.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate as recommended by staff.
- Item 23. Classification Appeal No. 03-065. Parcel No. 040-007-100-010-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 24. Classification Appeal No. 03-050. Parcel No. N-10-11-200-008 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 25. Classification Appeal No. 03-016. Parcel No. 004-0-026-300-015-22 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 26. Classification Appeal No. 03-054B. Parcel No. 39-15-11-200-003 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 27. Classification Appeal No. 03-066AC. Parcel No. 44-012-925-028-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 28. Classification Appeal No. 03-066AQ. Parcel No. 44-012-945-043-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.

Minutes of the Regular Meeting of the State Tax Commission

Page 5

May 24, 2004

- Item 29. Classification Appeal No. 03-066AV. Parcel No. 44-012-945-048-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 30. Classification Appeal No. 03-066BB. Parcel No. 44-012-945-054-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 31. Classification Appeal No. 03-066BD. Parcel No. 44-012-945-056-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 32. Classification Appeal No. 03-066BF. Parcel No. 44-012-945-058-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 33. Classification Appeal No. 03-066Q. Parcel No. 44-012-945-015-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 34. Classification Appeal No. 03-066S. Parcel No. 44-012-945-017-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 35. Classification Appeal No. 03-066T. Parcel No. 44-012-945-018-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 36. Classification Appeal No. 03-066U. Parcel No. 44-012-945-019-00 It was moved by Lupi, supported by Roberts, and unanimously approved the assessor's request to change the current classification of Residential Personal. Classification to change to: Residential Real.
- Item 37. Classification Appeal No. 03-018. Parcel No. 69-042-029-300-005-04 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Minutes of the Regular Meeting of the State Tax Commission

Page 6

May 24, 2004

- Item 38. Classification Appeal No. 03-030A. Parcel No. 34-120-023-000-040-30 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 39. Classification Appeal No. 03-030B. Parcel No. 34-120-023-000-040-32 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 40. Classification Appeal No. 03-030C. Parcel No. 34-120-023-000-040-50 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 41. Classification Appeal No. 03-041. Parcel No. 34-120-013-000-065-00 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.
- Item 42. Classification Appeal No. 03-043A. Parcel No. 13-35-458-005 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Residential Real. Classification to remain: Commercial Real.
- Item 43. Classification Appeal No. 03-043B. Parcel No. 13-35-458-006 It was moved by Lupi, supported by Roberts, and unanimously approved to deny petitioner's request to change the current classification to Residential Real. Classification to remain: Commercial Real.

Minutes of the Regular Meeting of the State Tax Commission

Page 7

May 24, 2004

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 3:08 P.M.

DATED TYPED: **May 25, 2004**

DATE APPROVED: **June 1, 2004**

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

**Robert R. Lupi, Member,
State Tax Commission**

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