



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

**PRESENT: Robert R. Lupi, Chairperson
Douglas B. Roberts, Member**

**Dennis W. Platte, Executive Secretary
Emma Jackson, Recording Secretary**

DATE OF MEETING: February 25, 2003

**PLACE OF MEETING: Bureau of Local Government Conference Room A
Department of Treasury
430 W. Allegan St., 1st Floor
Lansing, MI**

TIME OF MEETING: 9:30 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 the minutes of February 5, 2003 as presented.

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 2. **Scheduled for 9:30 A.M.**

154-02-0839 – It was moved by Roberts, supported by Lupi, and unanimously approved the concurrence.

154-02-1098 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1225 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1226 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1258 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1397 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1398 - It was moved by Roberts, supported by Lupi, and unanimously approved concurrence.

154-02-1399 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1400 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1402 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1403 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1404 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1405 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1406 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1407 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1408 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1409 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1410 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1411 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1412 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1413 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1414 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1415 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1416 - It was moved by Roberts, supported by Lupi, and unanimously approved concurrence.

154-02-1417 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1418 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1419 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

Scheduled for 10:30 A.M.

154-02-1577 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1578 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1579 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1580 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1581 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1582 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1583 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1584 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1585 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1586 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1587 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1588 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1589 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1590 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1591 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1592 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1593 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1594 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1595 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1596 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1597 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1598 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1599 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1600 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1601 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1602 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1603 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1604 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1605 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1606 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1607 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1608 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1609 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1610 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1611 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1612 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1613 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1614 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1615 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1616 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1617 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1618 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1619 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1620 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1621 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1622 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1623 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1624 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1625 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1626 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1627 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1628 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1629 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

Scheduled for 1:30 P.M.

154-02-1426 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1367 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1368 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1369 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1138 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

Scheduled for 2:30 P.M.

154-02-0514 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-0515 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-0516 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-0683 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

- Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved to decline to act on the request.
- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to assume jurisdiction of the City of Petoskey, Emmet County 2002-assessment roll and reinstate the original assessments on the roll.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved to determine Classification Appeal No. 02-108 – Daryl Frederick, York Township, Washtenaw County as Residential Real.
- Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to determine Classification Appeal No. 02-087 – Glenn & Lisa Tobias, Orangeville Township, Barry County as Residential Real.
- Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved to determine Classification Appeal No. 02-092 – Jeffrey & Cindy Walker, Richfield Township, Genesee County as Residential Real.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved staff memo regarding Assessment of Unregistered Aircraft and of Other Related Property.
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved not to take any action regarding Mr. Chester E. Kasiborski, Jr.'s letter.
- Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved request from Judy K. Nelson, St. Joseph County Equalization Director.
- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file memo regarding the distribution of STC Bulletins.

- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file from Gary Evanko, Director of Wayne County Assessment and Equalization.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file memo from legal counsel regarding taxation of Municipally Owned Telephone Companies.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved request from Clifford A. Turner, Director of Muskegon County.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved request from the listed local units regarding the certification of a computerized tax roll.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.154 notification of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved staff recommendations that the STC request that Ross Bishop appeal to MTT.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved staff memo regarding the paper submitted by Philip Mastin regarding the Formula for calculating the Truth in Assessing Millage Rollback.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Applications to issue certificates involving **Over 5%** of the SEV of the governmental units effective December 31, 2002.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Applications to issue certificates involving **Over 5%** of the SEV of the governmental units.
- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Certificates to transfer effective December 31, 2002.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Certificate to amend the certificate effective December 31, 2002.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke the listed Industrial Facility Exemption Certificates per section 15(1)(request by certificate holder).
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to rescind the denial of December 30, 2002 and approve the issuance of the listed Water Pollution Control Exemption Certificates.

- Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Water Pollution Control Exemption Certificates to amend.
- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the listed Air Pollution Control Exemption Applications.
- Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates for the listed Neighborhood Enterprise Zone Applications.
- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate for the listed Neighborhood Enterprise Zone Certificates.
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the listed Neighborhood Enterprise Zone Certificates.

It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn at 3:20 P.M.

DATE TYPED: February 26, 2003

DATE APPROVED: March 12, 2003

Robert R. Lupi, Chairperson

Douglas B. Roberts, Member