



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: November 25, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
1st Floor Treasury Building
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 to adopt minutes of November 13, 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.**

154-02-1478 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-01-0831 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-0833 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1027 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-01-1029 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1030 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1031 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1032 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1066 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1067 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1068 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1069 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1070 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1071 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1072 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1076 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1077 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1452 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1453 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-0048 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0049 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0050 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0089 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0099 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 10:00 A.M.

154-01-0832 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0100 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0101 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0102 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0106 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0107 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0158 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0159 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0161 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-0162 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0165 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0271 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0918 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2475 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2479 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2482 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2483 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2484 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2485 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2486 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2488 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2489 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2490 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2491 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2492 It was moved by Lupi, supported by Naftaly, and approved to adopt the requested assessed and taxable values. Mr. Roberts voted against approval. The Commission admitted Exhibits 1, 2, 3, 4, and 5 from the taxpayer.

154-02-2501 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2508 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2511 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2512 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn.

154-02-2513 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2515 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2516 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2518 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2519 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2520 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2521 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2522 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2523 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

Scheduled for 10:30 A.M.

154-02-2524 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2525 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2526 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibit 1 from the assessor.

154-02-2527 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2528 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2529 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2530 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2531 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2532 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2533 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2534 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2535 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2536 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2537 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2538 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2539 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2541 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2542 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2543 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2544 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2545 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2546 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2547 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2548 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 1:30 P.M.

154-02-2550 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2551 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2552 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2553 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2554 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2555 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2556 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2557 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. It was later moved by Naftaly, and supported by Roberts, to set aside the first action and to deny the requested change in assessed and taxable values. Mr. Lupi voted against the denial. It was the position of the Commission that the entire property was already valued. The Commission admitted Exhibit 1 from the taxpayer.

154-02-2558 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2559 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2560 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2561 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2563 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2564 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2565 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2567 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibit 1 from the taxpayer.

154-02-2568 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2573 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2574 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2575 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2576 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 2:00 P.M.

154-02-2579 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2580 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2581 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2582 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2583 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2584 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2585 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2586 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2587 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2588 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2591 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2593 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2594 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2595 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. It was moved by Roberts, supported by Naftaly, and unanimously approved to amend the motion to postpone this petition.

154-02-2596 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2597 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2598 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2599 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2602 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2603 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2604 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2605 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2607 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2608 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2609 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2610 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1 and 2 from the assessor.

154-02-2611 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2612 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2613 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2614 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2615 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibit 1 from the taxpayer.

154-02-2616 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2617 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 2:30 P.M.

154-02-2619 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2620 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2621 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2622 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2623 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-02-2624 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2625 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2626 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values, but not to include a change in the assessments on the land. The assessor shall recalculate the requested increase based on this ruling. The Commission admitted Exhibits 1, 2, and 3 from the taxpayer.

154-02-2627 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2628 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2631 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2632 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2635 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2637 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2638 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2639 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 3:00 P.M.

154-03-0317 It was moved by Naftaly, supported by Lupi, and unanimously approved to postpone.

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- Item 3. 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.
- Item 4. It was moved by Lupi, supported by Roberts, and unanimously approved to refer to the matter to staff for a proposed response.
- Item 5. 154-03-1304 It was moved by Lupi, supported by Roberts, and unanimously approved that the State Tax Commission lacks jurisdiction in this matter.
- Item 6. 154-02-2213 It was moved by Lupi, and supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 7. 154-03-1144 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke the certificates as recommended by staff.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the application as recommended by staff.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke the certificates as recommended by staff.
- Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificate as recommended by staff.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to revise the certificate as recommended by staff.

- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to deny the request by Mr. Turner for the Personal Property Examiner Certificate because Mr. Turner does not meet the requirements of STC Rule 24.
- Item 19. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation regarding the request by Tax Compliance, Inc. for approval to use alternate 2004 forms. The following alternate forms were approved with staff changes: (1) 2004 Personal Property Statement; (2) 2004 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report; (3) 2004 Statement of "Qualified Personal Property" by a "Qualified Business; (4) 2004 Cable Television and Utility Personal Property Report; and (5) 2004 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment Occurring During 2003.
- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation with changes regarding Meijer, Inc.'s request to use an alternate 2004 Personal Property Statement.
- Item 21. It was moved by Lupi, supported by Roberts, and unanimously approved to approve the consent judgment which states that the values for property owned by Everfresh Beverages are based on further audit, rather than on a compromise.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved the Report on the Utilization of Obsolete Property Rehabilitation Districts.
- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved the memo to assessors and equalization directors regarding the provisions of PA 194 of 2003.
- Item 24. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed letter to Robert Vujea of Meijer, Inc.
- Item 25. It was moved by Naftaly, supported by Lupi, and unanimously approved that a letter of congratulations be sent to Debby Abbruzzese and Nancy Armstrong.
- Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to send a letter to Ms. Elke Doom requesting that she explain her position in the matter of omitted property in Lincoln Park for the year 2003.

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It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn the meeting at 3:23 P.M.

DATED TYPED: **December 8, 2003**

DATE APPROVED: **December 15, 2003**

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

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

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