



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

**REGULAR MEETING OF THE STATE TAX COMMISSION**

**AGENDA**

**DATE OF MEETING:** May 22, 2006

**PLACE OF MEETING:** Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Richard H. Austin State Office Building  
Lansing, MI

**TIME OF MEETING:** 9:00 A.M.

The following items are on the agenda for this meeting.

1. **Scheduled for 9:00 A.M.**  
Final State Equalization.
2. Approval of the minutes of May 8, 2006 as presented.
3. Approval of the minutes of May 15, 2006 as presented.
4. Memo from Kelli Sobel, Executive Secretary, regarding the list of 2006 uncertified units presented to the Commission on March 22, 2006. Interior Township, Ontonagon County, is the one remaining unit where the assessor is not properly certified.
5. Request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls. Staff Recommendation: Approve.

New Certifications to expire May 1, 2009:

<u>County</u>	<u>Township, Village and/or City</u>
- Sanilac	Watertown Township

Recertifications to expire May 1, 2009:

Allegan	City of Holland
Ottawa	City of Holland

6. MCL 211.154 Petition 154-06-0038 Avaya, Inc.  
 City of Dearborn, Wayne County  
 Parcel No. 84-0000-036750 An official order was issued for the above-referenced petition following the April 10, 2006, State Tax Commission meeting. Notice was received that the referenced order be rescinded due to a clerical error.  
 Staff recommendation: Rescind the above-referenced official order.
7. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification.  
 Staff Recommendation: Approve.

<b>CERT. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
2003-206	PLASTIPAK PACKAGING INC.	PLYMOUTH TWP.	WAYNE	Inc. real from \$1,200,000 to \$1,745,981
2003-468	TEC-MAR DISTRIBUTION SERVICES	WATERTOWN TWP.	CLINTON	Correct certificate to remove real.
2005-042	SMW AUTOMOTIVE CORP.	CITY OF PORT HURON	ST. CLAIR	Inc. personal from \$6,261,803 to \$12,464,962
2005-170	IROQUOIS HOODS	MUSKEGON TWP.	MUSKEGON	Correct certificate to reflect real.
2005-607	BURR OAK TOOL & GUAGE CO.	CITY OF STURGIS	ST. JOSEPH	Inc. personal from \$4,708,000 to \$8,122,000
2005-614	JETRION LLC	YPSILANTI TWP.	WASHTENAW	Inc. real from \$700,000 to \$1,165,000

8. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification.  
 Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2006):

<b>CERT. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>COMPONENT</b>
2002-406	Marysville Propeller	Port Huron Twp.	St. Clair	real and personal

9. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications to Commission for approval. See list below for application identification.  
 Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
3-06-0058	Jones Clinic LLC	City of Bay City	Bay	\$122,000
3-06-0059	Thumb National Bank	City of Bay City	Bay	\$1,000,000

10. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Certificate to Commission for denial of Requested Extension of Number of Years Approved. See list below for application identification. Staff Recommendation: Deny.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
3-03-0013	BAY AREA RENAISSANCE, LLC	CITY OF BAY CITY	BAY	Section 7(3)

11. P.A. 328 of 1998 New Personal Property Exemption Applications to Commission for approval to issue the certificates. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>YEARS</u>
093-2006	PricewaterhouseCoopers LLP	City of Detroit	Wayne	12
094-2006	Neogen Corporation	City of Lansing	Ingham	6
095-2006	Bridgewater Interiors, LLC	City of Lansing	Ingham	12

12. Neighborhood Enterprise Zone Applications to Commission for approval to deny the certificates. See attached list for application identification. Staff Recommendation: Deny.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2005-0089	LORRAINE SCOTT	CITY OF DETROIT	WAYNE	2	\$
N2005-0090	YVONNE F SMITH	CITY OF DETROIT	WAYNE	2	\$130,132
N2005-0091	MATTHEW TAPSON	CITY OF DETROIT	WAYNE	2	\$130,185
N2005-0092	IGOR TOSIC	CITY OF DETROIT	WAYNE	2	\$132,400
N2005-0096	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0097	MICHAEL R BERCE	CITY OF DETROIT	WAYNE	2	\$238,606
N2005-0098	TONYA TOUCHSTONE	CITY OF DETROIT	WAYNE	2	\$242,858
N2005-0099	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0103	ART CENTER TOWN & CARRIAGE HOMES LLC	CITY OF DETROIT	WAYNE	2	\$
N2005-0104	PAUL HILL	CITY OF DETROIT	WAYNE	2	\$176,248
N2005-0105	TERESA GUNTER	CITY OF DETROIT	WAYNE	2	\$175,000
N2005-0106	WESLEY JENKINS	CITY OF DETROIT	WAYNE	2	\$183,919
N2005-1183	WILLIE MURRAY	CITY OF INKSTER	WAYNE	2	\$125,000

13. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

14. Proposed letter to all assessors and equalization directors regarding the Personal Property Audit Program; Discovery of Incorrectly Reported or Omitted From Assessment Roll. Frederick Headen, Director, Bureau of Local Government Services to appear before the Commission regarding PPA Program Refunds.  
**Scheduled for 9:30 A.M.**

15. Memo from Kelli Sobel, Executive Secretary, regarding the substantially non-compliant score for Burt Township, Alger County, as a result of the 2005 14-Point Review. A meeting was scheduled for the Township and the assessor failed to appear. On May 8, 2006, you ordered the Township assessor and supervisor to appear before the Commission to discuss the magnitude of problems in the Township. **Scheduled for 9:45 A.M.**
16. Memo from Kelli Sobel, Executive Secretary, regarding the substantially non-compliant score for Hamilton Township, Gratiot County, as a result of the 2004 14-Point Review and a follow-up review completed in 2005. The Township is deficient in the following areas: roll not certified by assessor, assessor did not use approved manual for 2005 values, no land value maps, tax maps or ECF determinations, no policy on public inspection of records and the true cash value on the record cards does not agree with the true cash value on the assessment roll. The Township is presently working on computerization of their records and the update of their record cards. **Scheduled for 10:00 A.M.**
17. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification. **Scheduled for 10:30 A.M.**
18. Memo from Darcy Marusich, Assessment and Certification Division, regarding the Final 2006 State Average Tax Rate. To the Commission for review and approval.
19. State Board of Assessors receives the Revised Tentative State-Assessed Roll.
20. Request to withdraw Petition 154-04-1389, dismiss Petition 154-04-1722, and adopt the requested assessed and taxable values for Petition 154-04-4273 for Detroit Cold Rolling Company, City of Gibraltar, Wayne County.
21. Discussion regarding the Opinion in *Michigan State Tax Commission v City of Grosse Pointe*, Court of Appeals Docket No. 257503.