



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## CALLED MEETING OF THE STATE TAX COMMISSION

### AGENDA

**DATE OF MEETING:** December 22, 2005

**PLACE OF MEETING:** Treasury Bond Finance Board Room  
1<sup>st</sup> Floor Treasury Building  
Lansing, MI

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

**The following items are on the agenda for this meeting.**

1. Approval of the minutes of December 14, 2005 as presented.
2. Memo from Kelli, Sobel, Executive Secretary, regarding the request for extension for reappraisal from Lee Township, Allegan County. The STC assumed jurisdiction of the 2005 assessment roll in November 2005. Also, a complete reappraisal of the Township was ordered to be completed by the 2007 assessment roll. The Township has requested an extension until 2008 to complete the reappraisal. Complaint No. 05-010.
3. Memo from Kelli, Sobel, Executive Secretary, regarding the Approval of Economic Allowance Factor for Enbridge Pipeline Company Oil Pipeline 6B for the tax year 2006. The economic allowance for the tax year 2006 would be 23%.
4. Memo from Kelli, Sobel, Executive Secretary, regarding the staff report on Menominee Township, Menominee County, and Cedarville Township, Menominee County. Complaints Nos. 05-024 and 05-029.
5. Proposed Bulletin 16 of 2005 - Certified Interest Rates, to the Commission for approval.
6. Memo from Kelli, Sobel, Executive Secretary, regarding the response from the Assessor of City of Ferndale, Oakland County concerning a taxpayer complaint regarding alleged changes by the assessor for uncapping property when there was no transfer of property located in the City of Ferndale, Oakland County. Complaint 05-026.

7. Memo from Kelli, Sobel, Executive Secretary, regarding Classification Appeal 05-093 filed by the Assessor for Akron Township, Tuscola County. The property was incorrectly classed as Personal Real and should have been Residential Real. There was no objection by property owner.
8. Memo from Kelli, Sobel, Executive Secretary, regarding the substantially non-compliant score for Fairplains Township, Montcalm County as a result of the 14-Point Review. On November 9, 2005, the STC assumed jurisdiction of the 2005 assessment roll of Fairplains Township, Montcalm County, for failure of the assessor to appear for a subpoena.
9. Discussion and decision on the railroad multipliers.
10. Approval of the following certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 11-30-05:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Antor	Valarie J.	Mecosta County	Equalization Department
Broome	Arline	Allegan	City of Holland
Cohen	Lawrence	Wayne	City of Detroit
Dawson	Kurt	Oakland	City of Rochester Hills
Dugan	Sarah M.	Roscommon	Denton Township
Foster	Amy	Ingham	Delhi Township
Funk	Cheri I.	Oakland County	Equalization Department
Hadyniak	Jennifer	Wayne	City of Romulus
Harden	Dawn M.	Wayne	City of Plymouth
Jackson	Lester Jr.	Macomb	City of Sterling Heights
Kirshman	Dorinda L.	Mecosta County	Equalization Department
Mac Leod	Kenneth R.	Saginaw	Birch Run Township
Merrill	Patricia S.	Oceana	Pentwater Township
Owens	Kathy L.	Calhoun	City of Battle Creek
Peterson-Egor	Sandra	Calhoun	City of Marshall
Puckett	Kari Ann	Berrien County	Equalization Department
Pulling	Julie A.	Jackson	Spring Arbor Township
Schreiber	Gordon D.	Berrien County	Equalization Department
Socha	Linda	Emmet	McKinley Township
Steward	Larry	Berrien County	Equalization Department
Stroba	John R.	Berrien County	Equalization Department
Weipert	Paula	Mecosta	City of Big Rapids
Winter	Anna	Wayne	City of Riverview
Witt	Joyce E.	Washtenaw	City of Saline

11. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
2005-366	NOBLE THUMB WINDPARK I LLC	BINGHAM TWP.	HURON	2	\$70,000,000
2005-430	NORTHERN PRIDE PROCESSING INC	BLOOMINGDALE TWP.	VAN BUREN	2	\$705,047
2005-475	OWOSSO GRAPHIC ARTS INC	OWOSSO TWP.	SHIAWASSEE	2	\$1,408,590
2005-476	NERO PLASTICS INC	OWOSSO TWP.	SHIAWASSEE	2	\$2,046,495
2005-589	LOTUS INTERNATIONAL CO	CANTON TWP.	WAYNE	2	\$10,240,000
2005-592	MAPCO	CANTON TWP.	WAYNE	2	\$2,478,944
2005-606	ANDERSON GLOBAL	CITY OF MUSKEGON HEIGHTS	MUSKEGON	2	\$1,847,868
2005-617	THYSSENKRUPP MATERIALS INC	CITY OF SALINE	WASHTENAW	2	\$7,350,000
2005-619	WF WELLS INC	PARK TWP.	ST. JOSEPH	2	\$245,000
2005-627	EAGLE ROTARY SYSTEMS INC	CITY OF JACKSON	JACKSON	2	\$1,471,702
2005-632	EAB FABRICATION INC	VILLAGE OF QUINCY	BRANCH	2	\$602,000
2005-644	ANDERSON BUILDING INNOVATIONS	PERRY TWP.	SHIAWASSEE	2	\$3,672,000
2005-645	ORION MANUFACTURING INC	CITY OF IONIA	IONIA	2	\$235,105
2005-652	SPARTA SHEET METAL	CITY OF WALKER	KENT	2	\$810,000
2005-653	WICO METAL PRODUCTS COMPANY	CITY OF WARREN	MACOMB	2	\$17,665,000
2005-654	SHERWOOD FOOD DISTRIBUTORS	CITY OF DETROIT	WAYNE	2	\$5,500,000
2005-655	SHERWOOD FOOD DISTRIBUTORS	CITY OF DETROIT	WAYNE	1	\$9,250,000
2005-663	DOW CORNING CORP	THOMAS TWP.	SAGINAW	2	\$1,515,000
2005-664	HEMLOCK SEMICONDUCTOR CORP	THOMAS TWP.	SAGINAW	2	\$33,320,000
2005-665	JAY & KAY MFG	CITY OF CROSWELL	SANILAC	2	\$23,200
2005-667	EBW ELECTRONICS INC	HOLLAND TWP.	OTTAWA	2	\$348,230
2005-668	METAL PUNCH CORP	CITY OF CADILLAC	WEXFORD	2	\$229,295
2005-669	ROMEO TECHNOLOGIES INC	VILLAGE OF ROMEO	MACOMB	2	\$203,105
2005-670	RYDER SYSTEMS INC	DELTA TWP.	EATON	2	\$14,959,043

12. Industrial Facility Exemption Application to Commission for approval to amend the original certificate. See list below for application identification. Staff Recommendation: Approve.

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2005-361	MICHIGAN TURKEY PRODUCERS LLC	CITY OF WYOMING	KENT

13. 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, 2005):

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1996-368	KLEIN BERGER COMPANY	RICHLAND TWP.	MONTCALM	real
1997-187	KBC TRADING AND PROCESSING	RICHLAND TWP.	MONTCALM	personal
1997-769	DETROIT COLD ROLLING CO	CITY OF GIBRALTAR	WAYNE	real and personal
1999-025	UNYTREX INC.	CLINTON TWP.	MACOMB	personal
1999-617	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	real
1999-619	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	real
1999-450	GTI SPINDLE TECHNOLOGY INC	CITY OF TAYLOR	WAYNE	real and personal
2000-072	ELITE CORPORATE CONCEPTS INC.	CLINTON TWP.	MACOMB	real and personal

14. Industrial Facility Exemption Application to Commission for approval to deny. See list below for application identification. Staff Recommendation: Deny.

<u>CERT. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>REASON</u>
2005-574	HI-LITES GRAPHICS	CITY OF FREMONT	NEWAYGO	9(2)c

15. Water Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
2-4992	FRESH AIR FARMS	SHERMAN TWP.	MASON	\$465,500
2-4994	OOMEN BROTHERS	EDEN TWP.	MASON	\$465,500

16. Water Pollution Control Exemption Application to Commission for approval to deny the certificate. See attached list for application identification. Staff Recommendation: Deny.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2-4973	DETROIT WATER & SEWERAGE DEPT.	CITY OF DETROIT	WAYNE

17. Air Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
1-2874	MICHIGAN RECOVERY SYSTEMS INC.	CITY OF ROMULUS	WAYNE	\$1,851,309

18. Air Pollution Control Exemption Application to Commission for approval to deny the application. See attached list for application identification. Staff Recommendation: Deny.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>
1-3247	EDWARD U. BLANCHARD	CITY OF WIXOM	OAKLAND

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

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
081-2005	Continental Carbonic Products, Inc.	Sheridan Twp.	Calhoun	12
083-2005	Great Lakes Pulp Company	City of Menominee	Menominee	10

20. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPL. TYPE</b>	<b>INVESTMENT</b>
N2003-202	ANGELA HARRIS	CITY OF DETROIT	WAYNE	2	\$96,000
N2004-0574	JACQUELINE WALLER	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0576	WILLIE AND CANDY POWELL	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0578	ALICE JOHNSON	CITY OF DETROIT	WAYNE	2	\$73,000
N2004-0579	KENDRA COOK	CITY OF DETROIT	WAYNE	2	\$73,000
N2005-0084	CHRIS SHUMAKER	CITY OF DETROIT	WAYNE	2	\$138,839
N2005-0085	SERENA URRY	CITY OF DETROIT	WAYNE	2	\$142,533
N2005-0926	SHAWN L & STEPHANIE MAYS HURST	CITY OF DETROIT	WAYNE	2	\$286,924

21. Neighborhood Enterprise Zone Application to Commission for approval to amend the Investment Cost of the original certificate. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N2004-0716	SIMBUS MARKETING LLC	CITY OF ALPENA	ALPENA	1	\$38,243

22. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the proposed alternate forms: (Form 3589) 2006 Cable Television and Utility Personal Property Report and (Form L-4175) 2006 Personal Property Statement requests from Aquila, Inc.
23. Memo from Kevin D. Van Gieson of the Assessment and Certification Division regarding the proposed alternate forms: (Form 3589) 2006 Cable Television and Utility Personal Property Report and (Form L-4175) 2006 Personal Property Statement requests from PricewaterhouseCoopers LLP.
24. Memo from Dianne O. Wright, Manager, Exemption Program Section, Property Services Division, regarding the Industrial Facility Exemption Application and New Personal Property Application:

Bell Forest Products, Inc.  
 City of Ishpeming, Marquette County.  
 Date filed with the local unit: October 20, 2005  
 Date appealed to the STC: November 1, 2005  
 Project began: November 18, 2004 for real property  
 April 25, 2005 for personal property

NOTE: The City of Ishpeming also denied a New Personal Property for this company.

Staff recommendation: Deny as untimely filed (Sec. 9(2)(c)).

25. Memo from Dianne O. Wright, Manager, Exemption Program Section, Property Services Division, regarding the Industrial Facility Exemption Certificate #1999-011. Enro Tech Industries, LLC  
Clinton Township, Macomb County

A transfer application was submitted by Euro Tech Industries, LLC to the Clinton Township Clerk on 10/25/2004. The township board on 3/28/2005 denied the request based on a history of consistently late payment of taxes, noting demonstrated problems by both the township and the county with the collection of tax years 2000-2004.

Euro Tech Industries, LLC appealed the decision in a letter dated March 29, 2005, received by the staff of the STC on April 1, 2005. This appeal was within the required 10 days of the denial resolution.

Euro Tech Industries, LLC meets all of the requirements for an Industrial Facilities Certificate, including a lease with the correct property tax liability.

Staff recommendation: Approve the transfer of IFT 1999-011 for the remaining number of years to expire on December 30, 2009.

26. 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.
27. Recognition of the staff of the Assessment and Certification Division and the Exemption Section of the Property Services Division.
28. Recognition of the Executive Secretary to the State Tax Commission.
29. Discussion regarding the guidelines for the submission of 154's for personal property only.
30. Discussion regarding the Consumers Energy cases that are presently before the Michigan Tax Tribunal.
31. Resolution honoring Robert R. Lupi.
32. Discussion regarding the February 14, 2006 STC Meeting.
33. Senator Art Miller requested to speak before the Commission.