



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

**Dennis W. Platte, Executive Secretary
Monica Feldpausch, Acting Recording Secretary**

DATE OF MEETING: September 28, 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 Naftaly, and unanimously approved to adopt the minutes of September 14, 2004 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.**

Clark Township, Mackinac County

It was moved by Naftaly, supported by Roberts, and unanimously approved to reduce the requested increases based on figures to be supplied by the assessor: 154-03-2074; SANDRA PRICE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-434-015-00; REAL; Property; 2001 AV from \$ 13,750 to \$ 31,238; TV from \$ 13,912 to \$ 31,609; 2002 AV from \$ 13,750 to \$ 31,238; TV from \$ 14,357 to \$ 32,620; 2003 AV from \$ 13,750 to \$ 31,238; TV from \$ 14,572 to \$ 33,109.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 2

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2075; WILLIAM J MUZYL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-426-023-00; REAL; Property; 2001 AV from \$ 102,650 to \$ 109,542; TV from \$ 103,869 to \$ 110,842; 2002 AV from \$ 102,650 to \$ 109,542; TV from \$ 107,192 to \$ 114,388; 2003 AV from \$ 102,650 to \$ 109,542; TV from \$ 108,799 to \$ 116,103.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2076; ELLEN KURTZ TRUST c/o WS KURTZ; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-303-009-00; REAL; Property; 2001 AV from \$ 28,720 to \$ 63,220; TV from \$ 29,061 to \$ 64,183; 2002 AV from \$ 28,720 to \$ 63,220; TV from \$ 29,990 to \$ 66,236; 2003 AV from \$ 28,720 to \$ 63,220; TV from \$ 30,439 to \$ 67,229; 2004 AV from \$ 445,243 to \$ 445,243; TV from \$ 31,139 to \$ 68,549.

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the requested postponement and to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2077; JAMES & PATRICIA MURRAY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-301-050-00; REAL; Property; 2001 AV from \$ 33,180 to \$ 35,568; TV from \$ 33,573 to \$ 35,989; 2002 AV from \$ 33,180 to \$ 35,568; TV from \$ 34,747 to \$ 37,240; 2003 AV from \$ 34,988 to \$ 37,376; TV from \$ 37,503 to \$ 40,033; 2004 AV from \$ 121,976 to \$ 121,976; TV from \$ 64,970 to \$ 65,170. The Commission admitted Taxpayer Exhibit 1.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2078; JEFFREY DAVIS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-422-005-20; REAL; Property; 2001 AV from \$ 70,320 to \$ 79,756; TV from \$ 75,984 to \$ 79,311; 2002 AV from \$ 70,320 to \$ 79,756; TV from \$ 78,415 to \$ 81,848; 2003 AV from \$ 70,320 to \$ 79,756; TV from \$ 79,591 to \$ 83,075.

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the below-referenced matter:
154-03-2079; DWAYNE FISCHER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-420-004-00; REAL; Property; 2001 AV from \$ 62,287 to \$ 81,090; TV from \$ 22,910 to \$ 45,283; 2002 AV from \$ 62,287 to \$ 81,090; TV from \$ 23,643 to \$ 46,732; 2003 AV from \$ 62,287 to \$ 81,090; TV from \$ 23,997 to \$ 47,432; 2004 AV from \$ 78,631 to \$ 78,631; TV from \$ 24,548 to \$ 48,522.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 3

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2080; TERRANCE KING; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-418-001-00; REAL; Property; 2001 AV from \$ 51,256 to \$ 56,506; TV from \$ 55,384 to \$ 61,057; 2002 AV from \$ 51,256 to \$ 56,506; TV from \$ 57,156 to \$ 63,010; 2003 AV from \$ 128,246 to \$ 133,496; TV from \$ 145,152 to \$ 151,094; 2004 AV from \$ 171,120 to \$ 171,120; TV from \$ 154,569 to \$ 155,398.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2081; CHERYL WARNER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-410-026-10; REAL; Property; 2001 AV from \$ 1,910 to \$ 27,098; TV from \$ 1,669 to \$ 27,419; 2002 AV from \$ 1,910 to \$ 27,098; TV from \$ 1,722 to \$ 28,296; 2003 AV from \$ 1,910 to \$ 27,098; TV from \$ 1,747 to \$ 28,720; 2004 AV from \$ 32,772 to \$ 32,772; TV from \$ 25,853 to \$ 29,380.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2082; GRACE KOEPPE REV LIV TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 19-003-555-017-00; REAL; Property; 2001 AV from \$ 19,590 to \$ 24,652; TV from \$ 17,808 to \$ 23,828; 2002 AV from \$ 19,590 to \$ 24,652; TV from \$ 18,377 to \$ 24,590; 2003 AV from \$ 19,590 to \$ 24,652; TV from \$ 18,652 to \$ 24,958.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2085; JOHN LEONARD GRENIER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-231-055-00; REAL; Property; 2001 AV from \$ 9,450 to \$ 11,921; TV from \$ 8,432 to \$ 11,371; 2002 AV from \$ 9,450 to \$ 11,921; TV from \$ 8,701 to \$ 11,734; 2003 AV from \$ 15,303 to \$ 17,774; TV from \$ 16,491 to \$ 19,570; 2004 AV from \$ 14,267 to \$ 14,267; TV from \$ 14,267 to \$ 14,267.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2087; BRUCE & BEVERLY LANE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-004-051-00; REAL; Property; 2001 AV from \$ 57,830 to \$ 59,533; TV from \$ 58,517 to \$ 60,240; 2002 AV from \$ 57,830 to \$ 59,533; TV from \$ 60,389 to \$ 62,167; 2003 AV from \$ 57,830 to \$ 59,533; TV from \$ 61,294 to \$ 63,099; 2004 AV from \$ 91,756 to \$ 91,756; TV from \$ 62,703 to \$ 64,550.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 4

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2089; LINDA NOYES, TRUSTEE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-015-002-00; REAL; Property; 2001 AV from \$ 6,000 to \$ 20,000; TV from \$ 6,069 to \$ 20,237; 2002 AV from \$ 6,000 to \$ 20,000; TV from \$ 6,263 to \$ 20,884; 2003 AV from \$ 6,000 to \$ 20,000; TV from \$ 6,356 to \$ 21,197; 2004 AV from \$ 150,000 to \$ 150,000; TV from \$ 6,502 to \$ 21,684.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2090; DR & MARY BLAKE SLATER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-234-003-10; REAL; Property; 2001 AV from \$ 109,110 to \$ 123,900; TV from \$ 85,816 to \$ 103,412; 2002 AV from \$ 109,110 to \$ 123,900; TV from \$ 88,562 to \$ 106,721; 2003 AV from \$ 109,110 to \$ 123,900; TV from \$ 89,890 to \$ 108,321; 2004 AV from \$ 139,261 to \$ 139,261; TV from \$ 91,957 to \$ 110,812.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2091; ADRIAN & SUZANNE MILLON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-234-004-00; REAL; Property; 2001 AV from \$ 81,340 to \$ 87,954; TV from \$ 82,306 to \$ 88,997; 2002 AV from \$ 81,340 to \$ 87,954; TV from \$ 84,939 to \$ 91,844; 2003 AV from \$ 81,340 to \$ 87,954; TV from \$ 86,213 to \$ 93,221; 2004 AV from \$ 109,849 to \$ 109,849; TV from \$ 88,195 to \$ 95,365.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2093; HAROLD SAWUSCH; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-434-006-00; REAL; Property; 2001 AV from \$ 47,380 to \$ 55,761; TV from \$ 35,248 to \$ 45,220; 2002 AV from \$ 47,380 to \$ 55,761; TV from \$ 36,375 to \$ 46,667; 2003 AV from \$ 47,380 to \$ 55,761; TV from \$ 36,920 to \$ 47,367.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2094; THOMAS & NANCY BURKE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-434-005-00; REAL; Property; 2001 AV from \$ 61,740 to \$ 66,462; TV from \$ 49,519 to \$ 53,947; 2002 AV from \$ 61,740 to \$ 66,462; TV from \$ 51,103 to \$ 55,673; 2003 AV from \$ 61,740 to \$ 66,462; TV from \$ 80,796 to \$ 85,435; 2004 AV from \$ 129,460 to \$ 129,460; TV from \$ 82,654 to \$ 87,400.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 5

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2095; ALEXANDER & SCOTT MCCREADY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-430-004-00; REAL; Property; 2001 AV from \$ 68,340 to \$ 79,983; TV from \$ 55,189 to \$ 69,039; 2002 AV from \$ 71,385 to \$ 79,983; TV from \$ 60,133 to \$ 71,248; 2003 AV from \$ 71,385 to \$ 79,983; TV from \$ 61,634 to \$ 72,916; 2004 AV from \$ 96,876 to 96,876; TV from \$ 62,437 to \$ 77,279.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2096; DEAN & DORTHY GILLESPIE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-429-018-00; REAL; Property; 2001 AV from \$ 21,780 to \$ 26,483; TV from \$ 19,805 to \$ 25,401; 2002 AV from \$ 21,780 to \$ 26,483; TV from \$ 20,438 to \$ 26,213; 2003 AV from \$ 21,780 to \$ 26,483; TV from \$ 20,744 to \$ 26,606; 2004 AV from \$ 33,274 to \$ 33,274; TV from \$ 21,221 to \$ 27,217.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2097; 122 ASSOC., A LTD PARTNERSHIP; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-429-012-00; REAL; Property; 2001 AV from \$ 68,950 to \$ 89,065; TV from \$ 59,999 to \$ 83,930; 2002 AV from \$ 68,950 to \$ 89,065; TV from \$ 61,918 to \$ 86,615; 2003 AV from \$ 68,950 to \$ 89,065; TV from \$ 62,846 to \$ 87,914.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2098; OTIS MYERS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-429-011-00; REAL; Property; 2001 AV from \$ 79,070 to \$ 82,999; TV from \$ 74,403 to \$ 79,077; 2002 AV from \$ 79,070 to \$ 82,999; TV from \$ 76,783 to \$ 81,607; 2003 AV from \$ 79,070 to \$ 82,999; TV from \$ 77,934 to \$ 82,831.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2099; RONALD & JOAN PATTERSON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-233-033-30; REAL; Property; 2001 AV from \$ 57,680 to \$ 74,457; TV from \$ 58,365 to \$ 75,342; 2002 AV from \$ 57,680 to \$ 74,457; TV from \$ 60,232 to \$ 77,752; 2003 AV from \$ 57,680 to \$ 74,457; TV from \$ 61,135 to \$ 78,918; 2004 AV from \$ 109,086 to \$ 109,086; TV from \$ 62,541 to \$ 80,733.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 6

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2100; NINA MCDONALD; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-233-015-00; REAL; Property; 2001 AV from \$ 14,570 to \$ 16,307; TV from \$ 14,046 to \$ 16,006; 2002 AV from \$ 14,570 to \$ 16,307; TV from \$ 14,495 to \$ 16,518; 2003 AV from \$ 14,570 to \$ 16,307; TV from \$ 14,712 to \$ 16,765; 2004 AV from \$ 44,683 to \$ 44,683; TV from \$ 44,683 to \$ 44,683.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2101; LOIS TASSIER; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-232-037-00; REAL; Property; 2001 AV from \$ 53,290 to \$ 60,081; TV from \$ 49,168 to \$ 57,249; 2002 AV from \$ 53,290 to \$ 60,081; TV from \$ 50,741 to \$ 59,080; 2003 AV from \$ 53,290 to \$ 60,081; TV from \$ 51,502 to \$ 59,966; 2004 AV from \$ 63,644 to \$ 63,644; TV from \$ 52,686 to \$ 61,345.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2102; REICH FAMILY TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-232-021-00; REAL; Property; 2001 AV from \$ 70,510 to \$ 75,699; TV from \$ 68,977 to \$ 75,151; 2002 AV from \$ 70,510 to \$ 75,699; TV from \$ 71,184 to \$ 77,555; 2003 AV from \$ 70,510 to \$ 75,699; TV from \$ 72,251 to \$ 78,718; 2004 AV from \$ 78,557 to \$ 78,557; TV from \$ 73,912 to \$ 78,557.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2103; CHARLES E DENOYER REV LIV TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-232-018-00; REAL; Property; 2001 AV from \$ 62,590 to \$ 77,150; TV from \$ 63,333 to \$ 78,066; 2002 AV from \$ 62,590 to \$ 77,150; TV from \$ 65,359 to \$ 80,564; 2003 AV from \$ 62,590 to \$ 77,150; TV from \$ 66,339 to \$ 81,772; 2004 AV from \$ 173,150 to \$ 173,150; TV from \$ 53,792 to \$ 83,652.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2104; M D COOVERT; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-232-015-00; REAL; Property; 2001 AV from \$ 69,250 to \$ 71,258; TV from \$ 68,537 to \$ 70,927; 2002 AV from \$ 69,250 to \$ 71,258; TV from \$ 70,730 to \$ 73,196; 2003 AV from \$ 69,250 to \$ 71,258; TV from \$ 71,790 to \$ 74,293; 2004 AV from \$ 90,876 to \$ 90,876; TV from \$ 73,441 to \$ 76,001.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 7

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2105; HELEN B BRUMLEVE TRUST % JAMES JARVIS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-429-007-00; REAL; Property; 2001 AV from \$ 97,850 to \$ 108,975; TV from \$ 100,981 to \$ 112,462; 2002 AV from \$ 97,850 to \$ 108,975; TV from \$ 104,212 to \$ 116,060; 2003 AV from \$ 97,850 to \$ 108,975; TV from \$ 98,154 to \$ 110,180; 2004 AV from \$ 173,292 to \$ 173,292; TV from \$ 108,207 to \$ 112,714.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2106; CHRISTOPHER & SALLY BRUMLEVE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-429-006-10; REAL; Property; 2001 AV from \$ 54,280 to \$ 62,191; TV from \$ 52,659 to \$ 62,072; 2002 AV from \$ 54,280 to \$ 62,191; TV from \$ 54,344 to \$ 64,058; 2003 AV from \$ 54,280 to \$ 62,191; TV from \$ 55,159 to \$ 65,018.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2107; ROBERT & COLLEEN BERRY LIV TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-426-016-00; REAL; Property; 2001 AV from \$ 40,070 to \$ 62,601; TV from \$ 35,068 to \$ 61,873; 2002 AV from \$ 40,070 to \$ 62,601; TV from \$ 36,190 to \$ 63,852; 2003 AV from \$ 40,070 to \$ 62,601; TV from \$ 36,732 to \$ 64,809; 2004 AV from \$ 85,616 to \$ 85,616; TV from \$ 37,576 to \$ 66,299.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2108; WILLIAM KREMPEL; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-426-015-20; REAL; Property; 2001 AV from \$ 111,600 to \$ 133,552; TV from \$ 74,141 to \$ 100,258; 2002 AV from \$ 111,600 to \$ 133,552; TV from \$ 76,513 to \$ 103,466; 2003 AV from \$ 111,600 to \$ 133,552; TV from \$ 77,660 to \$ 105,017; AV from to ; TV from to .

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2109; LAWRENCE & CANDACE PERKINS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-425-022-10; REAL; Property; 2001 AV from \$ 35,810 to \$ 39,853; TV from \$ 30,996 to \$ 35,805; 2002 AV from \$ 35,810 to \$ 39,853; TV from \$ 31,987 to \$ 36,950; 2003 AV from \$ 38,607 to \$ 39,853; TV from \$ 36,126 to \$ 37,504; 2004 AV from \$ 45,602 to \$ 45,602; TV from \$ 39,956 to \$ 42,110.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 8

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2110; FRED AMAROSE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-406-010-10; REAL; Property; 2001 AV from \$ 1,900 to \$ 13,838; TV from \$ 1,920 to \$ 14,001; 2002 AV from \$ 1,900 to \$ 13,838; TV from \$ 1,981 to \$ 14,449; 2003 AV from \$ 1,900 to \$ 13,838; TV from \$ 2,010 to \$ 14,665.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2112; JOHN P VICKERY TRUSTEE/OSOGWIN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-405-015-00; REAL; Property; 2001 AV from \$ 21,550 to \$ 24,333; TV from \$ 19,781 to \$ 23,008; 2002 AV from \$ 21,550 to \$ 24,333; TV from \$ 20,413 to \$ 23,744; 2003 AV from \$ 21,550 to \$ 24,333; TV from \$ 20,719 to \$ 24,100; 2004 AV from \$ 49,916 to \$ 49,916; TV from \$ 21,195 to \$ 24,654.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2114; MICHAEL EDWARD ANDERSON; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-405-011-70; REAL; Property; 2001 AV from \$ 2,140 to \$ 4,770; TV from \$ 2,165 to \$ 4,826; 2002 AV from \$ 2,140 to \$ 4,770; TV from \$ 2,234 to \$ 4,980; 2003 AV from \$ 2,140 to \$ 4,770; TV from \$ 2,267 to \$ 5,054; 2004 AV from \$ 17,066 to \$ 17,066; TV from \$ 2,333 to \$ 5,170.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2115; HERBERT GRAHAM; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-405-011-40; REAL; Property; 2001 AV from \$ 2,155 to \$ 17,213; TV from \$ 2,179 to \$ 17,416; 2002 AV from \$ 2,155 to \$ 17,213; TV from \$ 2,248 to \$ 17,973; 2003 AV from \$ 2,155 to \$ 17,213; TV from \$ 2,281 to \$ 18,242; 2004 AV from \$ 17,066 to \$ 17,066; TV from \$ 2,333 to \$ 17,066.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented: 154-03-2116; FRED & MAXINE BRYNER FAM TRUST; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-405-011-30; REAL; Property; 2001 AV from \$ 24,440 to \$ 27,328; TV from \$ 24,049 to \$ 27,485; 2002 AV from \$ 24,440 to \$ 27,328; TV from \$ 24,818 to \$ 28,364; 2003 AV from \$ 24,440 to \$ 27,328; TV from \$ 25,190 to \$ 28,789; 2004 AV from \$ 31,466 to \$ 31,466; TV from \$ 25,769 to \$ 29,451.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 9

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2117; WAYNE D GUYNN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-405-001-10; REAL; Property; 2001 AV from \$ 11,450 to \$ 22,503; TV from \$ 11,585 to \$ 22,769; 2002 AV from \$ 11,450 to \$ 22,503; TV from \$ 11,955 to \$ 23,497; 2003 AV from \$ 11,450 to \$ 22,503; TV from \$ 12,134 to \$ 23,849; 2004 AV from \$ 26,027 to \$ 26,027; TV from \$ 12,413 to \$ 24,397.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2118; DENNIS COSTELLO; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-404-015-10; REAL; Property; 2001 AV from \$ 17,750 to \$ 19,920; TV from \$ 17,959 to \$ 20,155; 2002 AV from \$ 17,750 to \$ 19,920; TV from \$ 18,533 to \$ 20,799; 2003 AV from \$ 17,750 to \$ 19,920; TV from \$ 18,810 to \$ 21,110; 2004 AV from \$ 37,782 to \$ 37,782; TV from \$ 19,242 to \$ 21,595.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2121; MARCUS KOLOGE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-233-056-00; REAL; Property; 2001 AV from \$ 35,950 to \$ 42,696; TV from \$ 34,266 to \$ 42,293; 2002 AV from \$ 35,950 to \$ 42,696; TV from \$ 35,362 to \$ 43,646; 2003 AV from \$ 35,950 to \$ 42,696; TV from \$ 35,892 to \$ 44,300.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2122; C C VAUGHT; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-434-009-00; REAL; Property; 2001 AV from \$ 16,750 to \$ 20,365; TV from \$ 16,948 to \$ 20,605; 2002 AV from \$ 16,750 to \$ 20,365; TV from \$ 17,490 to \$ 21,264; 2003 AV from \$ 16,750 to \$ 20,365; TV from \$ 17,752 to \$ 21,582; 2004 AV from \$ 56,216 to \$ 56,216; TV from \$ 18,160 to \$ 22,078.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2123; CHARLES LINDBERG; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-434-008-00; REAL; Property; 2001 AV from \$ 34,190 to \$ 45,115; TV from \$ 25,469 to \$ 38,416; 2002 AV from \$ 34,190 to \$ 45,115; TV from \$ 26,284 to \$ 39,645; 2003 AV from \$ 34,190 to \$ 45,115; TV from \$ 26,678 to \$ 40,239; 2004 AV from \$ 30,743 to \$ 30,743; TV from \$ 27,291 to \$ 30,743.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 10

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-03-2125; JOHN & SANDRA MCMAKEN; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-425-015-10; REAL; Property; 2001 AV from \$ 44,850 to \$ 71,859; TV from \$ 42,359 to \$ 61,196; 2002 AV from \$ 164,300 to \$ 191,309; TV from \$ 71,158 to \$ 90,598; 2003 AV from \$ 164,300 to \$ 191,309; TV from \$ 75,270 to \$ 95,001; 2004 AV from \$ 150,337 to \$ 150,337; TV from \$ 77,001 to \$ 109,525.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented for the year 2003 only because a sale occurred in June of 2003:
154-04-0214; DOUGLAS & MELINDA PENDERY; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-233-029-10; REAL; Property; 2002 AV from \$ 70,110 to \$ 79,881; TV from \$ 74,668 to \$ 94,685; 2003 AV from \$ 70,110 to \$ 79,881; TV from \$ 75,788 to \$ 96,105. The Commission admitted Taxpayer Exhibit 1.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-0215; TRACY & BRENDA MALPASS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-004-013-00; REAL; Property; 2003 AV from \$ 68,688 to \$ 88,494; TV from \$ 68,688 to \$ 87,123.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-0216; STEPHEN & AVERY AUGUSTINE; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-640-033-00; REAL; Property; 2002 AV from \$ 77,832 to \$ 78,056; TV from \$ 75,951 to \$ 76,368; 2003 AV from \$ 78,056 to \$ 78,056; TV from \$ 93,647 to \$ 94,070; 2004 AV from \$ 166,184 to \$ 166,184; TV from \$ 96,233 to \$ 97,014.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-0217; MARY S HEISS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-510-009-00; REAL; Property; 2002 AV from \$ 122,830 to \$ 134,836; TV from \$ 128,266 to \$ 140,804; 2003 AV from \$ 122,830 to \$ 134,836; TV from \$ 130,189 to \$ 142,916.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:
154-04-0227; TRACY & BRENDA MALPASS; CLARK TWP.; MACKINAC COUNTY; LES CHENEAUX Sch. Dist.; 49-003-004-013-00; REAL; Property; 2003 AV from \$ 68,688 to \$ 88,494; TV from \$ 68,688 to \$ 87,123; 2004 AV from \$ 117,345 to \$ 117,345; TV from \$ 117,345 to \$ 117,345.

Item 2 (continued):

City of Roseville, Macomb County

It was moved by Naftaly, supported by Lupi, and unanimously approved the concurrence between the taxpayer and the assessor with the below-referenced revised assessed and taxable values as presented:

154-01-1213; EDGCOMB METALS CO.; CITY OF ROSEVILLE; MACOMB COUNTY; FRASER Sch. Dist.; 330-30360-00; PERSONAL; Property; 1999 AV from \$1,992,490 to \$1,992,490; TV from \$1,992,490 to \$1,992,490; 2000 AV from \$1,862,280 to \$1,862,280; TV from \$1,862,280 to \$1,862,280; 2001 AV from \$1,647,000 to \$1,520,550; TV from \$1,647,000 to \$1,520,550.

Armada Township, , Macomb County

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-03-0095; MS. GRACE BAKER; ARMADA TWP.; MACOMB COUNTY; ARMADA Sch. Dist.; 13-02-16-400-003; REAL; Property; 2001 AV from \$ 28 to \$ 16,464; TV from \$ 28 to \$ 16,464; 2002 AV from \$ 28 to \$ 42,840; TV from \$ 28 to \$ 16,990; 2003 AV from \$ 28 to \$ 42,840; TV from \$ 28 to \$ 17,245.

It was moved by Naftaly, supported by Roberts, and unanimously approved to change the following assessed and taxable values for the year 2001:

Assessed Value: \$ 25 to \$ 5,426

Taxable Value: \$ 25 to \$ 2,628

154-03-0096; MS. GRACE BAKER; ARMADA TWP.; MACOMB COUNTY; ARMADA Sch. Dist.; 13-02-16-400-005; REAL; Property.

NOTE: The following petition was changed to "denied" at the State Tax Commission Meeting held on 11-30-04:

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-0096; MS. GRACE BAKER; ARMADA TWP.; MACOMB COUNTY; ARMADA Sch. Dist.; 13-02-16-400-005; REAL; Property;

2002 AV from \$ 25 to \$ 38,250; TV from \$ 25 to \$ 15,170;

2003 AV from \$ 25 to \$ 38,250; TV from \$ 25 to \$ 15,397.

It was moved by Naftaly, supported by Roberts, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented because changes were already made by the Board of Review:

154-03-0097; DONALD MARCATH; ARMADA TWP.; MACOMB COUNTY; ARMADA Sch. Dist.; 13-02-09-100-010; REAL; Property; 2001 AV from \$ 112,255 to \$ 134,015; TV from \$ 73,514 to \$ 87,482; 2002 AV from \$ 219,804 to \$ 262,924; TV from \$ 75,866 to \$ 90,281; 2003 AV from \$ 219,804 to \$ 262,924; TV from \$ 77,003 to \$ 91,635.

Item 2 (continued):

City of Dearborn, Wayne County

It was moved by Naftaly, supported by Lupi, and unanimously approved the city's request to withdraw the below-referenced requested changes to assessed and taxable values:

154-03-1820; THE WOLPIN COMPANY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 83-0000-196100; PERSONAL; Property; 2001 AV from \$ 173,500 to \$ 197,450; TV from \$ 173,500 to \$ 197,450.

It was moved by Naftaly, supported by Lupi, and unanimously approved the concurrence between the taxpayer and the assessor with the below-referenced requested assessed and taxable values:

154-03-1821; THE WOLPIN COMPANY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-398000; PERSONAL; Property;

2002:

Assessed Value: \$152,750 to \$154,750

Taxable Value: \$152,750 to \$154,750

2003:

Assessed Value: \$124,900 to \$206,350

Taxable Value: \$124,900 to \$206,350

It was moved by Naftaly, supported by Lupi, and unanimously approved the city's request to withdraw the below-referenced requested assessed and taxable values as presented:

154-03-1941; RICH DAVIS ENTERPRISES; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-737500; PERSONAL; Property; 2002 AV from \$ 9,050 to \$ 20,250; TV from \$ 9,050 to \$ 20,250; 2003 AV from \$ 8,350 to \$ 19,250; TV from \$ 8,350 to \$ 19,250.

It was moved by Naftaly, supported by Lupi, and unanimously approved the city's request to withdraw the below-referenced requested assessed and taxable values as presented:

154-03-1942; RICH DAVIS ENTERPRISES; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 83-0000-261775; PERSONAL; Property; 2001 AV from \$ 10,350 to \$ 23,250; TV from \$ 10,350 to \$ 23,250.

Item 2 (continued):

City of Taylor, Wayne County

It was moved by Lupi, supported by Naftaly, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-04-0101; HEARTLAND BYPRODUCTS; CITY OF TAYLOR; WAYNE COUNTY; TAYLOR Sch. Dist.; 60-999-00-1805-500; PERSONAL; Property; 2003 AV from \$1,503,100 to \$ 706,094; TV from \$1,503,100 to \$ 706,094.

City of Trenton, Wayne County

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1723; CINGULAR INTERACTIVE; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-1169-000; PERSONAL; Property; 2003 AV from \$ 6,600 to \$ 12,200; TV from \$ 6,600 to \$ 12,200.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1724; AT&T WIRELESS PCS, LLC; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-0007-700; PERSONAL; Property; 2002 AV from \$ 67,400 to \$ 98,100; TV from \$ 67,400 to \$ 98,100; 2003 AV from \$ 45,800 to \$ 80,700; TV from \$ 45,800 to \$ 80,700.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1725; OMNIPOINT HOLDINGS, INC; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-2024-003; PERSONAL; Property; 2003 AV from \$ 15,100 to \$ 34,900; TV from \$ 15,100 to \$ 34,900.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-03-1726; OMNIPOINT HOLDINGS, INC; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-999-99-2022-003; PERSONAL; Property; 2003 AV from \$ 15,100 to \$ 34,900; TV from \$ 15,100 to \$ 34,900.

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-03-1727; DAIMLERCHRYSLER CORPORATION; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-998-01-9892-001; PERSONAL; Property; 2001 AV from \$27,196,100 to \$27,250,400; TV from \$27,196,100 to \$27,250,400.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 14

September 28, 2004

Item 2 (continued):

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-03-1728; DAIMLERCHRYSLER CORPORATION; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-998-01-9891-005; PERSONAL; Property; 2001 AV from \$19,737,608 to \$19,747,327; TV from \$19,737,608 to \$19,747,327.

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-03-1729; DAIMLERCHRYSLER CORPORATION; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 54-998-01-9892-002; PERSONAL; Property; 2001 AV from \$63,425,500 to \$63,455,400; TV from \$63,425,500 to \$63,455,400.

Item 3. It was moved by Naftaly, supported by Roberts, and unanimously approved the below-referenced MCL 211.154 notifications of the assessed and taxable values as presented of omitted or incorrectly reported property concurrences by both the assessing officer and the owner subject to review by staff of requested changes to 154-04-0527, 154-04-0551, 154-04-0561, 154-04-0640, and 154-04-1087 to determine whether there are any apparent problems:

154-03-0129; WEND TROY, LLC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-250-451; PERSONAL; Property; 2001 AV from \$ 158,520 to \$ 59,900; TV from \$ 158,520 to \$ 59,900.

154-03-1775; TOM & CONNIE DESIMPELARE; MARATHON TWP.; LAPEER COUNTY; LAKEVILLE Sch. Dist.; 44-013-020-013-50; REAL; Property; 2001 AV from \$ 42,800 to \$ 50,100; TV from \$ 30,838 to \$ 38,138; 2002 AV from \$ 45,600 to \$ 52,800; TV from \$ 31,824 to \$ 39,024; 2003 AV from \$ 49,400 to \$ 56,500; TV from \$ 32,301 to \$ 39,401.

154-03-2284; NU CAST STEP & SUPPLY CO; REDFORD TWP.; WAYNE COUNTY; SOUTH REDFORD Sch. Dist.; 79-999-00-3964-000; PERSONAL; Property; 2002 AV from \$ 62,800 to \$ 85,900; TV from \$ 62,800 to \$ 85,900.

154-03-2298; HUGHES PROPERTIES; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 530-28332-01; PERSONAL; Property; 2001 AV from \$ 50,000 to \$ 115,590; TV from \$ 50,000 to \$ 115,590; 2002 AV from \$ 56,000 to \$ 118,180; TV from \$ 56,000 to \$ 118,180; 2003 AV from \$ 56,000 to \$ 117,540; TV from \$ 56,000 to \$ 117,540.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 15

September 28, 2004

Item 3 (continued):

154-03-2309; LAURIE A MULKA DDS; REDFORD TWP.; WAYNE COUNTY; SOUTH REDFORD Sch. Dist.; 79-999-00-3480-000; PERSONAL; Property; 2001 AV from \$ 20,100 to \$ 23,100; TV from \$ 20,100 to \$ 23,100; 2002 AV from \$ 29,500 to \$ 32,200; TV from \$ 29,500 to \$ 32,200; 2003 AV from \$ 27,900 to \$ 41,200; TV from \$ 27,900 to \$ 41,200.

154-03-2325; ALEXANDER'S CLEANERS; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 30-999-00-2003-030; PERSONAL; Property; 2002 AV from \$ 0 to \$ 40,200; TV from \$ 0 to \$ 40,200; 2003 AV from \$ 20,900 to \$ 34,900; TV from \$ 20,900 to \$ 34,900.

154-03-2326; HUDSON CLEANERS; CITY OF GARDEN CITY; WAYNE COUNTY; GARDEN CITY Sch. Dist.; 35-999-00-0980-000; PERSONAL; Property; 2001 AV from \$ 26,400 to \$ 55,900; TV from \$ 26,400 to \$ 55,900; 2002 AV from \$ 29,000 to \$ 50,400; TV from \$ 29,000 to \$ 50,400; 2003 AV from \$ 29,000 to \$ 46,100; TV from \$ 29,000 to \$ 46,100.

154-03-2742; FIERO INVESTMENT CO; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-14-35-303-026; REAL; Property; 2001 AV from \$ 490,660 to \$ 579,180; TV from \$ 418,620 to \$ 494,120; 2002 AV from \$ 589,070 to \$ 685,120; TV from \$ 432,010 to \$ 509,935.

154-04-0178; ELOYALTY CORPORATION; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-931-328; PERSONAL; Property; 2003 AV from \$ 0 to \$ 533; TV from \$ 0 to \$ 533; 2004 AV from \$ 0 to \$ 391; TV from \$ 0 to \$ 391.

154-04-0289; BECTON DICKINSON CORP; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-106-657; PERSONAL; Property; 2004 AV from \$ 8,500 to \$ 14,700; TV from \$ 8,500 to \$ 14,700.

154-04-0340; FURNITURE EXPRESS DISTRIBUTION; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-3397-000; PERSONAL; Property; 200234900 AV from \$ 37,400 to \$ 34,900; TV from \$ 37,400 to \$ 2,003; 31600 AV from \$ 33,650 to \$ 31,600; TV from \$ 33,650 to \$ 2,004; 25300 AV from \$ 27,000 to \$ 25,300; TV from \$ 27,000 to \$ 25,300.

154-04-0348; JASON MORSE; THETFORD TWP.; GENESEE COUNTY; MT. MORRIS Sch. Dist.; 17-29-400-024; REAL; Property; 2004 AV from \$ 0 to \$ 57,400; TV from \$ 0 to \$ 57,400.

154-04-0385; RONALD & JUDY PERKINS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-066; REAL; Property; 2002 AV from \$ 30,000 to \$ 128,700; TV from \$ 30,000 to \$ 128,700.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 16

September 28, 2004

Item 3 (continued):

154-04-0386; HOWELL MACHINE TOOLS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-000-022; PERSONAL; Property; 2002 AV from \$ 456,900 to \$ 368,100; TV from \$ 456,900 to \$ 368,100; 2003 AV from \$ 534,400 to \$ 458,600; TV from \$ 534,400 to \$ 458,600; 2004 AV from \$ 594,900 to \$ 528,100; TV from \$ 594,900 to \$ 528,100.

154-04-0387; KEVIN CHARLES; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-36-103-034; REAL; Property; 2002 AV from \$ 40,000 to \$ 145,600; TV from \$ 40,000 to \$ 145,600; 2003 AV from \$ 191,000 to \$ 191,000; TV from \$ 191,000 to \$ 147,784; 2004 AV from \$ 192,700 to \$ 192,700; TV from \$ 192,700 to \$ 151,183.

154-04-0388; JOHN & ANNE WALLACE; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-36-103-008; REAL; Property; 2002 AV from \$ 40,000 to \$ 144,600; TV from \$ 40,000 to \$ 144,600; 2003 AV from \$ 189,500 to \$ 189,500; TV from \$ 189,500 to \$ 146,796; 2004 AV from \$ 191,200 to \$ 191,200; TV from \$ 191,200 to \$ 150,172.

154-04-0389; THOMAS CROUCH JR.; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-32-201-024; REAL; Property; 2002 AV from \$ 40,000 to \$ 141,800; TV from \$ 40,000 to \$ 141,800.

154-04-0390; JAMES & CAROL CLARK; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-22-103-010; REAL; Property; 2002 AV from \$ 35,000 to \$ 124,800; TV from \$ 35,000 to \$ 124,800.

154-04-0391; DANIEL & BETHANY KOHN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-063; REAL; Property; 2002 AV from \$ 30,000 to \$ 128,600; TV from \$ 30,000 to \$ 128,600; 2003 AV from \$ 130,600 to \$ 130,600; TV from \$ 130,600 to \$ 130,529; 2004 AV from \$ 140,500 to \$ 140,500; TV from \$ 133,603 to \$ 133,531.

154-04-0392; GUY & DIANA LEMIEUX; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-055; REAL; Property; 2002 AV from \$ 30,000 to \$ 128,700; TV from \$ 30,000 to \$ 128,700.

154-04-0393; DANNE STEVANOVIC; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-049; REAL; Property; 2002 AV from \$ 30,000 to \$ 124,600; TV from \$ 30,000 to \$ 124,600.

154-04-0394; JAMES & DEVRA KLING; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-031; REAL; Property; 2003 AV from \$ 30,000 to \$ 127,700; TV from \$ 30,000 to \$ 127,700; 2004 AV from \$ 139,400 to \$ 139,400; TV from \$ 139,400 to \$ 130,637.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 17

September 28, 2004

Item 3 (continued):

154-04-0395; BRIAN PURDOM; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-0017; REAL; Property; 2002 AV from \$ 30,000 to \$ 129,900; TV from \$ 30,000 to \$ 129,900.

154-04-0396; RONALD & ANNE GROSE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-011; REAL; Property; 2002 AV from \$ 30,000 to \$ 126,700; TV from \$ 30,000 to \$ 126,700.

154-04-0397; KIMBERLY BURKHART; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-048; REAL; Property; 2002 AV from \$ 40,000 to \$ 115,400; TV from \$ 40,000 to \$ 115,400.

154-04-0398; ROBERT CHUBA & TRINA STAMPER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-042; REAL; Property; 2002 AV from \$ 40,000 to \$ 109,000; TV from \$ 40,000 to \$ 109,000.

154-04-0399; GREGORY & LINDA VERMILLON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-022; REAL; Property; 2002 AV from \$ 40,000 to \$ 120,100; TV from \$ 40,000 to \$ 120,100.

154-04-0400; GREGORY & HOLLI BRATT; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-019; REAL; Property; 2002 AV from \$ 40,000 to \$ 108,100; TV from \$ 40,000 to \$ 108,100.

154-04-0401; BRYAN CASEY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-015; REAL; Property; 2002 AV from \$ 40,000 to \$ 115,800; TV from \$ 40,000 to \$ 115,800.

154-04-0402; DANIEL & CANDACE WILLIAMS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-101-008; REAL; Property; 2002 AV from \$ 40,000 to \$ 119,600; TV from \$ 40,000 to \$ 119,600.

154-04-0403; CHARLES & KAREN KEHRER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-10-302-034; REAL; Property; 2002 AV from \$ 22,500 to \$ 90,300; TV from \$ 22,500 to 90,300; 2003 AV from \$ 91,700 to \$ 91,700; TV from \$ 91,700 to \$ 91,654; 2004 AV from \$ 101,900 to \$ 101,900; TV from \$ 93,809 to \$ 93,762.

154-04-0404; KEVIN & SARAH PYDYN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-124; REAL; Property; 2003 AV from \$ 101,600 to \$ 103,100; TV from \$ 101,600 to \$ 103,100; 2004 AV from to ; TV from \$ 105,436 to \$ 103,100.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 18

September 28, 2004

Item 3 (continued):

154-04-0405; DANIEL & KIMBERLY NASHLON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-097; REAL; Property; 2002 AV from \$ 86,200 to \$ 87,300; TV from \$ 85,759 to \$ 86,859.

154-04-0406; MICHAEL & HEIDI RANDALL; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-093; REAL; Property; 2002 AV from \$ 20,000 to \$ 88,400; TV from \$ 20,000 to \$ 88,400; 2003 AV from \$ 89,800 to \$ 89,800; TV from \$ 89,800 to \$ 89,726; 2004 AV from \$ 99,900 to \$ 99,900; TV from \$ 91,865 to \$ 91,789.

154-04-0407; STEPHEN & KELLY BEHRENDT; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-092; REAL; Property; 2002 AV from \$ 20,000 to \$ 96,300; TV from \$ 20,000 to \$ 96,300; 2003 AV from \$ 20,000 to \$ 96,300; TV from \$ 20,000 to \$ 97,744; 2004 AV from \$ 110,700 to \$ 110,700; TV from \$ 110,700 to \$ 99,992.

154-04-0479; MCKESSON AUTOMATION SYSTEMS INC; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 015-009-909-054-658-00-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 6,678; TV from \$ 0 to \$ 6,678.

154-04-0480; INLAND WATERS POLLUTION CONTROLS; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0300-999; PERSONAL; Property; 2003 AV from \$ 90,400 to \$ 98,200; TV from \$ 90,400 to \$ 98,200.

154-04-0481; FREDRICKS DESIGN INC.; CITY OF GRAND HAVEN; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-999-00-0300-999; PERSONAL; Property; 2002 AV from \$ 40,000 to \$ 77,300; TV from \$ 40,000 to \$ 77,300; 2003 AV from \$ 43,000 to \$ 72,700; TV from \$ 43,000 to \$ 72,700; 2004 AV from \$ 47,000 to \$ 62,600; TV from \$ 47,000 to \$ 62,600.

154-04-0482; MCKESSON AUTOMATION SYSTEMS INC; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1001-100; PERSONAL; Property; 2004 AV from \$ 4,000 to \$ 10,000; TV from \$ 4,000 to \$ 10,000.

154-04-0484; DOLTEK ENTERPRISES; CROCKERY TWP.; OTTAWA COUNTY; SPRING LAKE Sch. Dist.; 70-50-14-005-450; PERSONAL; Property; 2003 AV from \$ 154,400 to \$ 210,300; TV from \$ 154,400 to \$ 210,300; 2004 AV from \$ 156,000 to \$ 188,700; TV from \$ 156,000 to \$ 188,700.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 19

September 28, 2004

Item 3 (continued):

154-04-0485; MITCH & JULIE KRAEMER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-21-201-126; REAL; Property; 2002 AV from \$ 35,000 to \$ 138,300; TV from \$ 21,981 to \$ 125,281; 2003 AV from to ; TV from \$ 128,810 to \$ 127,160; 2004 AV from to ; TV from \$ 131,772 to \$ 130,084.

154-04-0486; SARA LEE COFFE & TEA SERVICE; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-858; PERSONAL; Property; 2004 AV from \$ 0 to \$ 600; TV from \$ 0 to \$ 600.

154-04-0487; HUMAN RESOURCES UNLIMITED INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-910-025; PERSONAL; Property; 2002 AV from \$ 58,000 to \$ 68,850; TV from \$ 58,000 to \$ 68,850; 2003 AV from \$ 49,000 to \$ 57,100; TV from \$ 49,000 to \$ 57,100; 2004 AV from \$ 43,400 to \$ 48,950; TV from \$ 43,400 to \$ 48,950.

154-04-0488; ANR PIPELINE CO; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-567000; PERSONAL; Property; 2002 AV from \$ 284,850 to \$ 337,850; TV from \$ 284,850 to \$ 337,850; 2003 AV from \$ 275,900 to \$ 335,150; TV from \$ 275,900 to \$ 335,150.

154-04-0489; HI-WAY TIRE/LON SEXTON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-001-487; PERSONAL; Property; 2004 AV from \$ 0 to \$ 13,600; TV from \$ 0 to \$ 13,600.

154-04-0490; GREAT LAKE SOFTWARE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-000-489; PERSONAL; Property; 2002 AV from \$ 0 to \$ 15,700; TV from \$ 0 to \$ 15,700; 2003 AV from \$ 0 to \$ 15,500; TV from \$ 0 to \$ 15,500; 2004 AV from \$ 0 to \$ 14,200; TV from \$ 0 to \$ 14,200.

154-04-0491; BASIC COMMUNICATIONS/WIRELESS PROFESSIONALS INC; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-99-001-488; PERSONAL; Property; 2004 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 500.

154-04-0492; JEFFREY & JENNIFER COBBLEDICK; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-091; REAL; Property; 2002 AV from \$ 20,000 to \$ 103,200; TV from \$ 20,000 to \$ 103,200; 2003 AV from \$ 20,000 to \$ 103,200; TV from \$ 20,000 to \$ 103,200; 2004 AV from \$ 117,100 to \$ 117,100; TV from \$ 117,100 to \$ 105,573.

154-04-0493; CHOI DONGMAN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-084; REAL; Property; 2002 AV from \$ 20,000 to \$ 114,500; TV from \$ 20,000 to \$ 114,500; 2003 AV from \$ 20,000 to \$ 114,500; TV from \$ 20,000 to \$ 114,500.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 20

September 28, 2004

Item 3 (continued):

154-04-0494; JOHN & SHIRLEY PICHLER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-055; REAL; Property; 2002 AV from \$ 20,000 to \$ 68,500; TV from \$ 20,000 to \$ 68,500.

154-04-0495; JASON KOONCE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-051; REAL; Property; 2002 AV from \$ 20,000 to \$ 68,100; TV from \$ 20,000 to \$ 68,100.

154-04-0496; HAROLD BENDER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-044; REAL; Property; 2002 AV from \$ 20,000 to \$ 74,100; TV from \$ 20,000 to \$ 74,100.

154-04-0497; LEAH R NORRIS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-101-043; REAL; Property; 2002 AV from \$ 20,000 to \$ 67,700; TV from \$ 20,000 to \$ 67,700.

154-04-0498; RONALD & DEBORAH PEZON; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-302-062; REAL; Property; 2003 AV from \$ 30,000 to \$ 107,200; TV from \$ 30,000 to \$ 107,200; 2004 AV from \$ 112,500 to \$ 112,500; TV from \$ 111,090 to \$ 109,665.

154-04-0499; RICHARD & NORMA POMEROY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-03-300-019; REAL; Property; 2003 AV from \$ 9,600 to \$ 162,800; TV from \$ 3,516 to \$ 156,716; 2004 AV from \$ 165,600 to \$ 165,600; TV from \$ 159,596 to \$ 160,320.

154-04-0500; MARY M WOODS & PEGGY A SORVALA; GENOA TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 11-02-301-083; REAL; Property; 2002 AV from \$ 30,000 to \$ 117,000; TV from \$ 30,000 to \$ 117,000; 2003 AV from \$ 30,000 to \$ 142,600; TV from \$ 30,000 to \$ 118,755; 2004 AV from \$ 153,700 to \$ 153,700; TV from \$ 153,700 to \$ 121,486.

154-04-0501; BASIN PIPELINE LLC, C/O K. E. ANDREWS CO; BROWN TWP.; MANISTEE COUNTY; KALEVA NORMAN Sch. Dist.; 51-03-900-011-11; PERSONAL; Property; 2002 AV from \$ 256,300 to \$ 369,510; TV from \$ 256,300 to \$ 369,510; 2003 AV from \$ 232,200 to \$ 346,740; TV from \$ 232,200 to \$ 346,740; 2004 AV from \$ 216,400 to \$ 327,120; TV from \$ 216,400 to \$ 327,120.

154-04-0502; BASIN PIPELINE LLC, C/O K. E. ANDREWS CO.; FILER TWP.; MANISTEE COUNTY; MANISTEE Sch. Dist.; 51-06-900-088-10; PERSONAL; Property; 2002 AV from \$ 281,500 to \$ 419,190; TV from \$ 281,500 to \$ 419,190; 2003 AV from \$ 282,200 to \$ 422,740; TV from \$ 282,200 to \$ 422,740; 2004 AV from \$ 264,100 to \$ 400,580; TV from \$ 264,100 to \$ 400,580.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 21

September 28, 2004

Item 3 (continued):

154-04-0503; BASIN PIPELINE LLC, C/O K. E. ANDREWS CO.; MANISTEE TWP.; MANISTEE COUNTY; MANISTEE Sch. Dist.; 51-07-900-033-31; PERSONAL; Property; 2002 AV from \$ 829,500 to \$1,183,000; TV from \$ 829,500 to \$1,183,000; 2003 AV from \$ 751,900 to \$1,108,760; TV from \$ 751,900 to \$1,108,760; 2004 AV from \$ 696,500 to \$1,045,250; TV from \$ 696,500 to \$1,045,250.

154-04-0504; BASIN PIPELINE LLC, C/O K. E. ANDREWS CO.; STRONACH TWP.; MANISTEE COUNTY; MANISTEE Sch. Dist.; 51-14-900-029-00; PERSONAL; Property; 2002 AV from \$ 203,100 to \$ 209,390; TV from \$ 203,100 to \$ 209,390; 2003 AV from \$ 129,400 to \$ 196,190; TV from \$ 129,400 to \$ 196,100; 2004 AV from \$ 121,300 to \$ 185,590; TV from \$ 121,300 to \$ 185,590.

154-04-0505; OLYMPUS CORPORATION - DANIEL LEEBOVE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-25-36-432-040; REAL; Property; 2004 AV from \$ 0 to \$ 17,640; TV from \$ 0 to \$ 17,640.

154-04-0506; OLYMPUS CORPORATION - DANIEL LEEBOVE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-25-25-306-042; REAL; Property; 2004 AV from \$ 0 to \$ 17,630; TV from \$ 0 to \$ 17,630.

154-04-0507; OLYMPUS CORPORATION - DANIEL LEEBOVE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-25-36-432-039; REAL; Property; 2004 AV from \$ 0 to \$ 17,640; TV from \$ 0 to \$ 17,640.

154-04-0508; OLYMPUS CORPORATION - DANIEL LEEBOVE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-25-36-432-038; REAL; Property; 2004 AV from \$ 0 to \$ 22,920; TV from \$ 0 to \$ 22,920.

154-04-0509; SOIL & MATERIALS ENGINEERS, INC.; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-924-083; PERSONAL; Property; 2002 AV from \$ 43,700 to \$ 57,050; TV from \$ 43,700 to \$ 57,050.

154-04-0510; CEF LEASE RESIDUAL HOLDING LLC; ZEELAND TWP.; OTTAWA COUNTY; ZEELAND Sch. Dist.; 70-50-27-018-850; PERSONAL; Property; 2002 AV from \$ 185,800 to \$ 0 ; TV from \$ 185,800 to \$ 0 .

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 22

September 28, 2004

Item 3 (continued):

154-04-0511; DOUGLAS & KATHERINE BRUECK; MENDON TWP.; SAINT JOSEPH COUNTY; MENDON Sch. Dist.; 75-010-023-005-00; REAL; Property; 2004 AV from \$ 50,500 to \$ 203,900; TV from \$ 21,010 to \$ 174,410.

154-04-0512; RED STAR CHINESE RESTAURANT; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-881750; PERSONAL; Property; 2003 AV from \$ 13,800 to \$ 22,050; TV from \$ 13,800 to \$ 22,050.

154-04-0513; US BANCORP EQUIPMENT FINANCE INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-2955-00; PERSONAL; Property; 2003 AV from \$ 142,000 to \$ 48,180; TV from \$ 142,000 to \$ 48,180.

154-04-0514; PREFERRED CAPITAL INC C/O CBIZ PROPERTY SOLUTIONS PMB 401; CHESTERFIELD TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 015-009-909-055-791-00-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 4,053; TV from \$ 0 to \$ 4,053.

154-04-0515; HOMETOWN DIRECTORIES; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 015-009-909-055-791-00-00; PERSONAL; Property; 2002 AV from \$ 0 to \$ 941; TV from \$ 0 to \$ 941; 2003 AV from \$ 0 to \$ 807; TV from \$ 0 to \$ 807; 2004 AV from \$ 0 to \$ 1,209; TV from \$ 0 to \$ 1,209.

154-04-0516; BOYNE MACHINE; GEORGETOWN TWP.; OTTAWA COUNTY; JENISON Sch. Dist.; 70-50-15-028-005; PERSONAL; Property; 2002 AV from \$ 142,600 to \$ 241,400; TV from \$ 142,600 to \$ 241,400; 2003 AV from \$ 178,300 to \$ 267,200; TV from \$ 178,300 to \$ 267,200; 2004 AV from \$ 222,900 to \$ 294,400; TV from \$ 222,900 to \$ 294,400.

154-04-0517; WESTBORN FAMILY PHARMACY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-258200; PERSONAL; Property; 2002 AV from \$ 3,550 to \$ 11,300; TV from \$ 3,550 to \$ 11,300.

154-04-0518; UNDERGROUND STATION #49 C/O GENESCO INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-962750; PERSONAL; Property; 2002 AV from \$ 65,600 to \$ 66,850; TV from \$ 65,600 to \$ 66,850; 2003 AV from \$ 57,500 to \$ 62,050; TV from \$ 57,500 to \$ 62,050.

154-04-0519; JACQUE CONSULTING INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-388500; PERSONAL; Property; 2002 AV from \$ 25,300 to \$ 51,650; TV from \$ 25,300 to \$ 51,650; 2003 AV from \$ 27,850 to \$ 45,200; TV from \$ 27,850 to \$ 45,200.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 23

September 28, 2004

Item 3 (continued):

154-04-0520; SUPERIOR PONTIAC BUICK; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-906500; PERSONAL; Property; 2002 AV from \$ 411,600 to \$ 527,200; TV from \$ 411,600 to \$ 527,200; 2003 AV from \$ 522,300 to \$ 533,550; TV from \$ 522,300 to \$ 533,550.

154-04-0521; FORSYTHE MCARTHUR ASSOCIATES INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-129500; PERSONAL; Property; 2003 AV from \$ 234,850 to \$ 248,900; TV from \$ 234,850 to \$ 248,900.

154-04-0522; PEDIATRIC CARE CENTER PC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-576000; PERSONAL; Property; 2002 AV from \$ 4,200 to \$ 10,300; TV from \$ 4,200 to \$ 10,300; 2003 AV from \$ 3,950 to \$ 9,450; TV from \$ 3,950 to \$ 9,450; 2004 AV from \$ 3,700 to \$ 8,700; TV from \$ 3,700 to \$ 8,700.

154-04-0523; DEARBORN KITCHENWARE PLUS; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-727000; PERSONAL; Property; 2002 AV from \$ 16,300 to \$ 31,400; TV from \$ 16,300 to \$ 31,400; 2003 AV from \$ 14,300 to \$ 27,750; TV from \$ 14,300 to \$ 27,750; 2004 AV from \$ 12,650 to \$ 24,300; TV from \$ 12,650 to \$ 24,300.

154-04-0524; M. NATACHA UMLAUF, MD PLC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-236750; PERSONAL; Property; 2002 AV from \$ 8,000 to \$ 48,350; TV from \$ 8,000 to \$ 48,350.

154-04-0525; ENTRIX INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-609250; PERSONAL; Property; 2002 AV from \$ 44,850 to \$ 53,950; TV from \$ 44,850 to \$ 53,950.

154-04-0526; IMAD FARAJ/REMAX PAVILION; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-473000; PERSONAL; Property; 2002 AV from \$ 6,200 to \$ 20,800; TV from \$ 6,200 to \$ 20,800; 2003 AV from \$ 6,800 to \$ 18,400; TV from \$ 6,800 to \$ 18,400; 2004 AV from \$ 4,850 to \$ 16,450; TV from \$ 4,850 to \$ 16,450.

154-04-0527; KEY CORPORATE CAPITAL INC; CITY OF GIBRALTAR; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-3177-000; PERSONAL; Property; 2001 AV from \$ 293,110 to \$ 167,480; TV from \$ 293,110 to \$ 167,480; 2002 AV from \$ 527,180 to \$ 414,680; TV from \$ 527,180 to \$ 414,680; 2003 AV from \$ 328,760 to \$ 277,500; TV from \$ 328,760 to \$ 277,500.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 24

September 28, 2004

Item 3 (continued):

154-04-0528; PEARSON FOODS CORPORATION; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 97-627; PERSONAL; Property; 2002 AV from \$ 410,000 to \$ 297,700; TV from \$ 410,000 to \$ 297,700; 2003 AV from \$ 362,000 to \$ 261,100; TV from \$ 362,000 to \$ 261,100.

154-04-0529; AMERITECH CREDIT CORPORATION; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 99-00-000-830; PERSONAL; Property; 2003 AV from \$1,070,660 to \$1,029,546; TV from \$1,070,660 to \$1,029,546.

154-04-0530; AMERITECH CREDIT CORPORATION; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 99-00-705-510; PERSONAL; Property; 2003 AV from \$ 444,430 to \$ 431,923; TV from \$ 444,430 to \$ 431,923.

154-04-0531; MATHEW & MARY GRILE; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-276-086-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0532; ROY B & DANIELLE R SNYDER; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-124-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0533; CHARLES & GLORIA PROTTENGEIER; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-126-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0534; PAUL A & AMY J DAVID; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-127-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0535; LEVERICH LIVING TRUST; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-131-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0536; MARVIN E & ZELENE WILKINS; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-134-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0537; ISAAC BUILDERS LLC; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-135-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0538; JOEL B & CHRISTA R ENGELS; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-141-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 25

September 28, 2004

Item 3 (continued):

154-04-0539; ANNETTE M HEYSTEK; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-142-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0540; CHARLES & AUDREY NIGHTINGALE; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-149-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0541; ANDY LEE SPARKS TRUST; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-157-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0542; STEVEN J & LISA R SIKKENGA; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-165-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0543; TOD & CHRISTINE COLE; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-168-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0544; DANNIELLE WESLER & MATTHEW STEVEN; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-174-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0545; ALICE M OSKIN; CITY OF OTSEGO; ALLEGAN COUNTY; OTSEGO Sch. Dist.; 03-54-277-178-00; REAL; Property; 2003 AV from \$ 0 to \$ 12,900; TV from \$ 0 to \$ 12,900.

154-04-0546; KIMBERLY MURNIGHAN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-06-202-052; REAL; Property; 2002 AV from \$ 63,100 to \$ 63,800; TV from \$ 57,085 to \$ 57,785; 2003 AV from \$ 66,100 to \$ 66,800; TV from \$ 57,941 to \$ 58,651; 2004 AV from to ; TV from \$ 61,273 to \$ 59,999.

154-04-0547; CANON FINANCIAL SERVICES; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-000-099; PERSONAL; Property; 2003 AV from \$ 75,290 to \$ 85,750; TV from \$ 75,290 to \$ 85,750- C - 9/28/2004

154-04-0548; LAW OFFICES OF JOHN SCHAFER; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-970-633; PERSONAL; Property; 2004 AV from \$ 20,500 to \$ 493,490; TV from \$ 20,500 to \$ 493,490.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 26

September 28, 2004

Item 3 (continued):

154-04-0549; THE KROGER CO OF MICHIGAN; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-860-096; PERSONAL; Property; 2003 AV from \$ 884,950 to \$ 701,390; TV from \$ 884,950 to \$ 701,390.

154-04-0550; LAND OWNER'S TITLE AGENCY, IC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-004-100; PERSONAL; Property; 2004 AV from \$ 30,000 to \$ 55,750; TV from \$ 30,000 to \$ 55,750.

154-04-0551; SIEMENS FINANCIAL SERVICES; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; (04) 99-14-960-035; PERSONAL; Property; 2003 AV from \$ 222,050 to \$ 3,120; TV from \$ 222,050 to \$ 3,120; 2004 AV from \$ 199,040 to \$ 2,800; TV from \$ 199,040 to \$ 2,800.

154-04-0552; KEY CORPORATE CAPITAL INC; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; (04) 99-00-003-094; PERSONAL; Property; 2003 AV from \$ 0 to \$ 11,660; TV from \$ 0 to \$ 11,660.

154-04-0553; FORM FAB LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-046; PERSONAL; Property; 2004 AV from \$ 85,000 to \$ 107,450; TV from \$ 85,000 to \$ 107,450.

154-04-0554; BT AMERICAS INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-308; PERSONAL; Property; 2004 AV from \$ 0 to \$ 4,640; TV from \$ 0 to \$ 4,640.

154-04-0555; EMPIRE WIRE & SUPPLY; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-090-103; PERSONAL; Property; 2004 AV from \$ 235,510 to \$ 110,720; TV from \$ 235,510 to \$ 110,720.

154-04-0556; FLOATING POINT CONSULTANTS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-028; PERSONAL; Property; 2004 AV from \$ 1,000 to \$ 5,190; TV from \$ 1,000 to \$ 5,190.

154-04-0557; K&M LEASING, LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-095-144; PERSONAL; Property; 2003 AV from \$ 65,950 to \$ 20,150; TV from \$ 65,950 to \$ 20,150.

154-04-0558; MSX INTERNATIONAL; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-091-077; PERSONAL; Property; 2004 AV from \$ 433,750 to \$ 402,270; TV from \$ 433,750 to \$ 402,270.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 27

September 28, 2004

Item 3 (continued):

154-04-0559; DETROIT SMSA LIMITED PARTNERSHIP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-307; PERSONAL; Property; 2004 AV from \$ 0 to \$ 160,170; TV from \$ 0 to \$ 160,170.

154-04-0560; DE LAGE LANDEN OPERATIONAL DERVICES, LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-227; PERSONAL; Property; 2003 AV from \$1,837,970 to \$ 484,380; TV from \$1,837,970 to \$ 484,380.

154-04-0561; LEAR CORPORATION; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-326; PERSONAL; Property; 2003 AV from \$ 969,910 to \$ 0 ; TV from \$ 969,910 to \$ 0.

154-04-0562; MSX INTERNATIONAL; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-801; PERSONAL; Property; 2004 AV from \$ 937,520 to \$ 818,590; TV from \$ 937,520 to \$ 818,590.

154-04-0563; MSX INTERNATIONAL; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-000; PERSONAL; Property; 2004 AV from \$ 28,780 to \$ 17,820; TV from \$ 28,780 to \$ 17,820.

154-04-0564; CADILLAC COFFEE COMPANY; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; X-99-00-990-013; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,890; TV from \$ 0 to \$ 3,890.

154-04-0565; AMERITECH CREDIT CORPORATION; CITY OF SOUTHFIELD; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 99-00-000-522; PERSONAL; Property; 2003 AV from \$ 2,430 to \$ 1,250; TV from \$ 2,430 to \$ 1,250.

154-04-0566; SMIRTPWARE INC; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L 99-00-000-076; PERSONAL; Property; 2003 AV from \$ 750 to \$ 12,710; TV from \$ 750 to \$ 12,710.

154-04-0567; EZ-GO TEXTRON; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L 99-00-969-006; PERSONAL; Property; 2004 AV from \$ 0 to \$ 9,607; TV from \$ 0 to \$ 9,607.

154-04-0568; VGM LEASING INC; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K 99-00-003-047; PERSONAL; Property; 2002 AV from \$ 0 to \$ 36,665; TV from \$ 0 to \$ 36,665.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 28

September 28, 2004

Item 3 (continued):

154-04-0569; CATTAILS GOLF COURSE; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K 99-00-910-020; PERSONAL; Property; 2002 AV from \$ 122,030 to \$ 99,114; TV from \$ 122,030 to \$ 99,114; 2003 AV from \$ 113,000 to \$ 94,145; TV from \$ 113,000 to \$ 94,145; 2004 AV from \$ 79,100 to \$ 87,050; TV from \$ 79,100 to \$ 87,050.

154-04-0570; GORDON LANG SEPTIC SYSTEMS; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K 99-00-004-102; PERSONAL; Property; 2004 AV from \$ 0 to \$ 12,600; TV from \$ 0 to \$ 12,600.

154-04-0571; DVI RECEIVABLES; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C 99-00-004-243; PERSONAL; Property; 2004 AV from \$ 0 to \$ 76,090; TV from \$ 0 to \$ 76,090.

154-04-0572; NUC02 C/O BURR WOLFF, LP; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C 99-00-062-262; PERSONAL; Property; 2003 AV from \$ 0 to \$ 3,390; TV from \$ 0 to \$ 3,390.

154-04-0573; DIVERSIFIED GROUP, INC; BLOOMFIELD TWP.; OAKLAND COUNTY; PONTIAC Sch. Dist.; C 99-00-004-237; PERSONAL; Property; 2002 AV from \$ 0 to \$ 122,000; TV from \$ 0 to \$ 122,000; 2003 AV from \$ 0 to \$ 172,320; TV from \$ 0 to \$ 172,320.

154-04-0574; ALLSTATE DARTS AND ACCESSORIES INC; BLOOMFIELD TWP.; OAKLAND COUNTY; PONTIAC Sch. Dist.; C 99-00-000-334; PERSONAL; Property; 2004 AV from \$ 10,000 to \$ 56,750; TV from \$ 10,000 to \$ 56,750.

154-04-0575; ARMSTRONG WHITE INC; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C 99-00-097-093; PERSONAL; Property; 2003 AV from \$ 180,770 to \$ 284,130; TV from \$ 180,770 to \$ 284,130.

154-04-0576; SARA LEE COFFEE & TEA FOOD SERVICE; REDFORD TWP.; WAYNE COUNTY; REDFORD UNION Sch. Dist.; 79-999-00-1914-124; PERSONAL; Property; 2004 AV from \$ 0 to \$ 9,300; TV from \$ 0 to \$ 9,300.

154-04-0577; LAVENE BUSINESS INTERIORS INC; CITY OF E. GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 02-65-303-675; PERSONAL; Property; 2003 AV from \$ 96,000 to \$ 76,500; TV from \$ 96,000 to \$ 76,500.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 29

September 28, 2004

Item 3 (continued):

154-04-0578; TRI COUNTY ENDOCRINOLOGY; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-916-275; PERSONAL; Property; 2004 AV from \$ 25,134 to \$ 30,336; TV from \$ 25,134 to \$ 30,336.

154-04-0579; PREFERRED CAPITAL INC; CITY OF WARREN; MACOMB COUNTY; CENTERLINE Sch. Dist.; 99-04-561-812; PERSONAL; Property; 2002 AV from \$ 0 to \$ 3,590; TV from \$ 0 to \$ 3,590; 2003 AV from \$ 0 to \$ 3,066; TV from \$ 0 to \$ 3,066; 2004 AV from \$ 0 to \$ 2,703; TV from \$ 0 to \$ 2,703.

154-04-0580; TRI COUNTY TREE EXPERT CO.; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-17-201-003-005; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 55,000; TV from \$ 5,000 to \$ 55,000.

154-04-0581; FAMOUS FOOTWEAR #1619; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-321-H; PERSONAL; Property; 2002 AV from \$ 45,800 to \$ 72,300; TV from \$ 45,800 to \$ 72,300; 2003 AV from \$ 60,800 to \$ 62,850; TV from \$ 60,800 to \$ 62,850.

154-04-0582; CIT COMMUNICATIONS FINANCE CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON Sch. Dist.; 44-99-13-005-646; PERSONAL; Property; 2003 AV from \$ 0 to \$ 26,540; TV from \$ 0 to \$ 26,540.

154-04-0583; CIT COMMUNICATIONS FINANCE CORP.; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-005-645; PERSONAL; Property; 2003 AV from \$ 0 to \$ 205,750; TV from \$ 0 to \$ 205,750.

154-04-0584; HELLER MACHINE TOOLS LP; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-242-320; PERSONAL; Property; 2003 AV from \$1,623,330 to \$1,736,380; TV from \$1,623,330 to \$1,736,380; 2004 AV from \$1,580,880 to \$1,524,610; TV from \$1,580,880 to \$1,524,610.

154-04-0585; GSI NETWORKS AND SECURITY; CITY OF TROY; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 88-99-00-305-900; PERSONAL; Property; 2002 AV from \$ 50,000 to \$ 118,430; TV from \$ 50,000 to \$ 118,430; 2003 AV from \$ 100,000 to \$ 114,190; TV from \$ 100,000 to \$ 114,190; 2004 AV from \$ 158,320 to \$ 105,180; TV from \$ 158,320 to \$ 105,180.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 30

September 28, 2004

Item 3 (continued):

154-04-0586; DANIEL & JOYCE COLALUCA; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-11-301-008; REAL; Property; 2002 AV from \$ 101,100 to \$ 107,200; TV from \$ 93,114 to \$ 99,214; 2003 AV from \$ 108,500 to \$ 115,200; TV from \$ 94,510 to \$ 100,702; 2004 AV from to ; TV from \$ 103,183 to \$ 103,018.

154-04-0587; LARRY SALTZ; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-210-001-313; REAL; Property; 2003 AV from \$ 4,840 to \$ 16,500; TV from \$ 4,840 to \$ 16,500.

154-04-0588; AARON VANWYCK; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-019-300-019-19-5-1; REAL; Property; 2003 AV from \$ 70,220 to \$ 70,740; TV from \$ 70,220 to \$ 70,740.

154-04-0589; GREGORY D SHEFFER; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-018-300-002-18-5-1; REAL; Property; 2003 AV from \$ 22,280 to \$ 23,640; TV from \$ 13,779 to \$ 15,139.

154-04-0590; ALAN HEYDENBURG; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-185-001-030; REAL; Property; 2003 AV from \$ 43,530 to \$ 66,730; TV from \$ 33,522 to \$ 49,577; 2004 AV from \$ 52,230 to \$ 121,800; TV from \$ 34,293 to \$ 104,651.

154-04-0591; WALTER FAUROTE; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-040-001-040; REAL; Property; 2003 AV from \$ 3,100 to \$ 79,090; TV from \$ 3,100 to \$ 75,990.

154-04-0592; JAMES WEATHERLY; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-040-001-038; REAL; Property; 2003 AV from \$ 71,930 to \$ 72,110; TV from \$ 57,864 to \$ 58,044.

154-04-0593; RUSSELL SUTTON; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-018-200-024-18-5-1; REAL; Property; 2003 AV from \$ 68,000 to \$ 38,270; TV from \$ 58,870 to \$ 59,170; 2004 AV from \$ 69,240 to \$ 75,480; TV from \$ 60,224 to \$ 66,464.

154-04-0594; JEFFREY DANIELS & REBECCA ADAMS; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-110-001-345; REAL; Property; 2003 AV from \$ 3,710 to \$ 53,810; TV from \$ 3,710 to \$ 53,810; 2004 AV from \$ 4,280 to \$ 55,330; TV from \$ 3,795 to \$ 55,048.

154-04-0595; CLIFFORD & YVONNE WILLIAMSON; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-205-001-415; REAL; Property; 2003 AV from \$ 66,400 to \$ 81,290; TV from \$ 63,400 to \$ 68,631; 2004 AV from \$ 66,570 to \$ 82,640; TV from \$ 64,858 to \$ 69,208.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 31

September 28, 2004

Item 3 (continued):

154-04-0596; LAWRENCE JASKOWIEC; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-195-001-026; REAL; Property; 2003 AV from \$ 49,760 to \$ 60,860; TV from \$ 35,210 to \$ 46,310.

154-04-0597; DAVID PRATHER; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-255-001-008; REAL; Property; 2003 AV from \$ 34,650 to \$ 85,880; TV from \$ 34,650 to \$ 85,880.

154-04-0598; KATRINA JILL MORIN; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-060-001-061; REAL; Property; 2003 AV from \$ 2,720 to \$ 55,570; TV from \$ 2,270 to \$ 55,570.

154-04-0599; JASON FLICK; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-090-001-017; REAL; Property; 2003 AV from \$ 4,070 to \$ 12,300; TV from \$ 4,070 to \$ 12,300.

154-04-0600; STEVEN MILLER; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-190-001-020; REAL; Property; 2003 AV from \$ 2,200 to \$ 88,110; TV from \$ 2,200 to \$ 88,110.

154-04-0601; ROLLIE COLE; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-030-300-003-30-5-1; REAL; Property; 2003 AV from \$ 49,910 to \$ 54,000; TV from \$ 43,888 to \$ 47,978; 2004 AV from \$ 49,780 to \$ 58,590; TV from \$ 44,897 to \$ 53,707.

154-04-0602; KNAPP ENERGY INC D/B/A CITGO; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90013-021-A; PERSONAL; Property; 2002 AV from \$ 23,600 to \$ 40,400; TV from \$ 23,600 to \$ 40,400; 2003 AV from \$ 40,600 to \$ 53,000; TV from \$ 40,600 to \$ 53,000; 2004 AV from \$ 64,800 to \$ 87,200; TV from \$ 64,800 to \$ 87,200.

154-04-0603; DELPHI STAINED GLASS; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-907-090; PERSONAL; Property; 2002 AV from \$ 42,100 to \$ 48,050; TV from \$ 42,100 to \$ 48,050; 2003 AV from \$ 35,900 to \$ 42,500; TV from \$ 35,900 to \$ 42,500; 2004 AV from \$ 23,400 to \$ 27,900; TV from \$ 23,400 to \$ 27,900.

154-04-0604; SATURN ELECTRONICS CORP; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 999-00-2426-000; PERSONAL; Property; 2002 AV from \$1,146,100 to \$1,234,650; TV from \$1,146,100 to \$1,234,650; 2003 AV from \$1,042,700 to \$1,057,650; TV from \$1,042,700 to \$1,057,650; 2004 AV from \$ 861,400 to \$ 932,850; TV from \$ 861,400 to \$ 932,850.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 32

September 28, 2004

Item 3 (continued):

154-04-0605; ELEISON INC; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-001-152; PERSONAL; Property; 2003 AV from \$ 0 to \$ 137,400; TV from \$ 0 to \$ 137,400; 2004 AV from \$ 0 to \$ 116,800; TV from \$ 0 to \$ 116,800.

154-04-0606; PERRY'S HARLEY DAVIDSON & BUELL, INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 9001-055-D; PERSONAL; Property; 2002 AV from \$ 53,500 to \$ 67,200; TV from \$ 53,500 to \$ 67,200; 2003 AV from \$ 49,600 to \$ 62,750; TV from \$ 49,600 to \$ 62,750; 2004 AV from \$ 62,200 to \$ 79,300; TV from \$ 62,200 to \$ 79,300.

154-04-0607; SARA LEE COFFEE & TEA FOODSERVICE; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1120-898; PERSONAL; Property; 2004 AV from \$ 0 to \$ 30,000; TV from \$ 0 to \$ 30,000.

154-04-0608; WEST OLIVE ESTATES; PORT SHELDON TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 7050-22-006-100; PERSONAL; Property; 2002 AV from \$ 63,900 to \$ 70,700; TV from \$ 63,900 to \$ 63,900; 2003 AV from \$ 51,300 to \$ 62,400; TV from \$ 51,300 to \$ 62,400.

154-04-0611; PATRICIA GULDENZOPH; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-210-001-195; REAL; Property; 2002 AV from \$ 3,950 to \$ 16,410; TV from \$ 3,436 to \$ 16,410; 2003 AV from \$ 5,040 to \$ 71,020; TV from \$ 3,487 to \$ 71,020; 2004 AV from \$ 3,950 to \$ 16,410; TV from \$ 3,436 to \$ 16,410.

154-04-0612; DAVID OULCH; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-010-100-004-10-5-1; REAL; Property; 2002 AV from \$ 35,290 to \$ 42,210; TV from \$ 35,290 to \$ 42,210; 2003 AV from \$ 51,220 to \$ 62,030; TV from \$ 35,819 to \$ 47,617.

154-04-0613; LINWOOD LAMBRIX; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-230-001-099; REAL; Property; 2002 AV from \$ 58,940 to \$ 59,370; TV from \$ 53,197 to \$ 53,627; 2003 AV from \$ 65,430 to \$ 65,920; TV from \$ 53,994 to \$ 54,484; 2004 AV from \$ 67,110 to \$ 68,100; TV from \$ 55,235 to \$ 56,225.

154-04-0614; DOUGLAS WALKER; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-007-400-012-07-5-1; REAL; Property; 2002 AV from \$ 69,640 to \$ 70,610; TV from \$ 52,489 to \$ 53,459; 2003 AV from \$ 69,640 to \$ 69,640; TV from \$ 53,276 to \$ 54,246.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 33

September 28, 2004

Item 3 (continued):

154-04-0615; DAVID JOHNSON; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-019-200-020-19-5-1; REAL; Property; 2002 AV from \$ 8,680 to \$ 19,950; TV from \$ 8,680 to \$ 19,950; 2003 AV from \$ 8,930 to \$ 113,690; TV from \$ 8,810 to \$ 113,690.

154-04-0616; RAY RAVARY; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-065-001-055; REAL; Property; 2002 AV from \$ 94,350 to \$ 98,000; TV from \$ 61,409 to \$ 65,059; 2003 AV from \$ 100,690 to \$ 104,820; TV from \$ 62,330 to \$ 66,460; 2004 AV from \$ 104,580 to \$ 108,780; TV from \$ 63,763 to \$ 67,963.

154-04-0617; GARY BOLTON; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-210-001-109; REAL; Property; 2002 AV from \$ 75,860 to \$ 88,850; TV from \$ 55,441 to \$ 68,821; 2003 AV from \$ 81,200 to \$ 95,860; TV from \$ 56,272 to \$ 70,932; 2004 AV from \$ 85,850 to \$ 100,550; TV from \$ 57,566 to \$ 72,266.

154-04-0618; EDWARD KIMBLE; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-235-001-016-10-5-1; REAL; Property; 2003 AV from \$ 16,570 to \$ 33,940; TV from \$ 16,570 to \$ 21,376.

154-04-0619; ARTHUR & MARGARET SIMKO; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 03-04-009-400-009; REAL; Property; 2002 AV from \$ 75,950 to \$ 93,450; TV from \$ 54,994 to \$ 72,494.

154-04-0620; RICHARD & CAROL HARKABUSIC; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-140-001-035; REAL; Property; 2002 AV from \$ 90,200 to \$ 106,270; TV from \$ 69,516 to \$ 85,586; 2003 AV from \$ 97,230 to \$ 115,360; TV from \$ 70,588 to \$ 88,688; 2004 AV from \$ 105,720 to \$ 124,200; TV from \$ 72,180 to \$ 90,660.

154-04-0621; ROBERT & EVELYN RYDER; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-210-001-115; REAL; Property; 2002 AV from \$ 42,420 to \$ 121,180; TV from \$ 42,420 to \$ 113,826.

154-04-0622; JOHN SHERER; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-195-001-136; REAL; Property; 2002 AV from \$ 4,170 to \$ 57,690; TV from \$ 3,498 to \$ 57,690; 2003 AV from \$ 5,050 to \$ 65,560; TV from \$ 3,550 to \$ 63,060.

154-04-0623; JOHN SCHERER; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-135-001-048; REAL; Property; 2002 AV from \$ 3,000 to \$ 10,560; TV from \$ 3,000 to \$ 10,560; 2003 AV from \$ 3,000 to \$ 34,740; TV from \$ 3,000 to \$ 34,740.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 34

September 28, 2004

Item 3 (continued):

154-04-0624; JOSEPH LONGO; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 03-04-090-001-360; REAL; Property; 2002 AV from \$ 69,170 to \$ 69,900; TV from \$ 54,112 to \$ 54,842; 2003 AV from \$ 75,730 to \$ 106,840; TV from \$ 54,923 to \$ 86,033; 2004 AV from \$ 76,950 to \$ 139,040; TV from \$ 56,186 to \$ 118,276.

154-04-0625; JOHN SCHERER; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-135-001-049; REAL; Property; 2002 AV from \$ 4,080 to \$ 11,580; TV from \$ 4,080 to \$ 11,580; 2003 AV from \$ 4,080 to \$ 37,550; TV from \$ 4,080 to \$ 37,550.

154-04-0626; KIM DAVIS; SOMERSET TWP.; HILLSDALE COUNTY; NORTH ADAMS Sch. Dist.; 30-04-031-100-004-31-5-1; REAL; Property; 2002 AV from \$ 87,780 to \$ 89,390; TV from \$ 55,044 to \$ 56,654; 2003 AV from \$ 106,800 to \$ 108,560; TV from \$ 55,869 to \$ 57,629.

154-04-0627; ANDREW SEKELA; SOMERSET TWP.; HILLSDALE COUNTY; HANOVER-HORTON Sch. Dist.; 30-04-180-001-006; REAL; Property; 2002 AV from \$ 128,500 to \$ 109,890; TV from \$ 94,714 to \$ 109,890; 2003 AV from \$ 137,980 to \$ 142,070; TV from \$ 96,134 to \$ 142,070; 2004 AV from \$ 139,550 to \$ 210,830; TV from \$ 98,345 to \$ 171,886.

154-04-0628; DONALD & MARY KITTLE; SOMERSET TWP.; HILLSDALE COUNTY; ADDISON Sch. Dist.; 30-04-033-300-009-3-5-1; REAL; Property; 2002 AV from \$ 31,090 to \$ 31,600; TV from \$ 30,814 to \$ 31,326; 2003 AV from \$ 31,090 to \$ 31,890; TV from \$ 31,090 to \$ 31,890; 2004 AV from \$ 32,640 to \$ 38,440; TV from \$ 31,805 to \$ 37,603.

154-04-0629; PREFERRED CAPITAL%CBIZ PROPERTY TAX; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-105-116; PERSONAL; Property; 2004 AV from \$ 5,400 to \$ 7,900; TV from \$ 5,400 to \$ 7,900.

154-04-0631; ELLI ZANN; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0105-04-650-0; PERSONAL; Property; 2004 AV from \$ 0 to \$ 516; TV from \$ 0 to \$ 516.

154-04-0632; LEEWARD TOOL INC; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-181-412; PERSONAL; Property; 2004 AV from \$ 9,303 to \$ 23,985; TV from \$ 9,303 to \$ 23,985.

154-04-0633; M&O MARKETING; CITY OF ROMULUS; WAYNE COUNTY; SOUTHFIELD Sch. Dist.; 80-999-00-3500-000; PERSONAL; Property; 2004 AV from \$ 9,000 to \$ 16,800; TV from \$ 9,000 to \$ 16,800.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 35

September 28, 2004

Item 3 (continued):

154-04-0635; CURTIS G & JEANNA G ROEBUCK; ECKFORD TWP.; CALHOUN COUNTY; MARSHALL Sch. Dist.; 13-09-051-003-00; REAL; Property; 2003 AV from \$ 30,400 to \$ 69,000; TV from \$ 30,400 to \$ 69,000.

154-04-0637; ENTERPRISE FUNDING GROUP, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-107-853; PERSONAL; Property; 2004 AV from \$ 0 to \$ 9,200; TV from \$ 0 to \$ 9,200.

154-04-0638; SHIPPERT PHOTOGRAPHY, LLC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-108-073; PERSONAL; Property; 2002 AV from \$ 0 to \$ 6,800; TV from \$ 0 to \$ 6,800; 2003 AV from \$ 5,000 to \$ 28,700; TV from \$ 5,000 to \$ 28,700.

154-04-0639; CIT TECHNOLOGY FINANCIAL SERVICES; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0103-08-300-3; PERSONAL; Property; 2003 AV from \$ 42,784 to \$ 0 ; TV from \$ 42,784 to \$ 0 .

154-04-0640; CITICORP VENDOR FINANCE INC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-106-543; PERSONAL; Property; 2002 AV from \$2,042,100 to \$1,147,400; TV from \$2,042,100 to \$1,147,400; 2003 AV from \$ 496,400 to \$ 379,400; TV from \$ 496,400 to \$ 379,400.

154-04-0641; KENNETH & LINDA PAISLEY; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-069; REAL; Property; 2002 AV from \$ 100,000 to \$ 101,300; TV from \$ 99,381 to \$ 100,681; 2003 AV from \$ 100,000 to \$ 101,300; TV from \$ 100,000 to \$ 101,300.

154-04-0642; JAMES & MEADIE BUELL; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-302-059; REAL; Property; 2002 AV from \$ 120,200 to \$ 121,900; TV from \$ 119,712 to \$ 121,512; 2003 AV from \$ 120,200 to \$ 121,900; TV from \$ 120,200 to \$ 121,900.

154-04-0643; TIMOTHY & SUSAN CRUSE; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-302-055; REAL; Property; 2002 AV from \$ 113,600 to \$ 115,000; TV from \$ 113,210 to \$ 114,610.

154-04-0644; SCOTT & ROXANE SWAMBA; GENOA TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 11-02-301-076; REAL; Property; 2003 AV from \$ 30,000 to \$ 136,900; TV from \$ 30,000 to \$ 136,900; 2004 AV from to ; TV from \$ 146,200 to \$ 140,048.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 36

September 28, 2004

Item 3 (continued):

154-04-0645; KARL & KAREN KRUG; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-103; REAL; Property; 2002 AV from \$ 104,200 to \$ 105,100; TV from \$ 103,509 to \$ 104,409; 2003 AV from \$ 104,200 to \$ 105,100; TV from \$ 104,200 to \$ 105,100; 2004 AV from to ; TV from \$ 107,496 to \$ 107,517.

154-04-0646; ROBERT JACOT; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-14-202-072; REAL; Property; 2002 AV from \$ 79,300 to \$ 84,100; TV from \$ 62,050 to \$ 66,850; 2003 AV from to ; TV from \$ 64,880 to \$ 67,850; 2004 AV from \$ 66,372 to \$ 69,410; TV from to .

154-04-0647; MICHAEL & EDNA MAE BAALAER; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-16-100-011; REAL; Property; 2002 AV from \$ 79,700 to \$ 86,800; TV from \$ 57,916 to \$ 65,016; 2003 AV from \$ 79,700 to \$ 86,800; TV from \$ 58,784 to \$ 65,991; 2004 AV from to ; TV from \$ 67,236 to \$ 67,508.

154-04-0648; CHRISTOPHER & PAULA HAAS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-21-201-117; REAL; Property; 2002 AV from \$ 147,400 to \$ 148,700; TV from \$ 132,612 to \$ 133,912; 2003 AV from to ; TV from \$ 138,401 to \$ 135,920; 2004 AV from to ; TV from \$ 141,584 to \$ 139,046.

154-04-0649; JOSEPH ALESSANDRINI & JANICE RENWICK; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-158; REAL; Property; 2002 AV from \$ 20,000 to \$ 108,200; TV from \$ 20,000 to \$ 108,200.

154-04-0650; MILLER FAMILY REVOCABLE TRUST; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-101-096; REAL; Property; 2002 AV from \$ 77,000 to \$ 77,800; TV from \$ 75,852 to \$ 76,652; 2003 AV from \$ 81,800 to \$ 82,700; TV from \$ 76,998 to \$ 77,801; 2004 AV from to ; TV from \$ 79,759 to \$ 79,590.

154-04-0651; ALEXANDER & LEOCADIA FORYS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-101-010; REAL; Property; 2003 AV from \$ 83,300 to \$ 84,700; TV from \$ 78,350 to \$ 79,350; 2004 AV from to ; TV from \$ 81,452 to \$ 81,175.

154-04-0652; MITCHELL & WENDY NORRIS; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-130; REAL; Property; 2002 AV from \$ 20,000 to \$ 93,000; TV from \$ 20,000 to \$ 93,000; 2003 AV from \$ 94,500 to \$ 94,500; TV from \$ 94,500 to \$ 94,395; 2004 AV from \$ 105,200 to \$ 105,200; TV from \$ 96,673 to \$ 96,566.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 37

September 28, 2004

Item 3 (continued):

154-04-0653; DONNA PAWLOWSKI; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-04-101-058; REAL; Property; 2002 AV from \$ 96,100 to \$ 97,600; TV from \$ 96,100 to \$ 97,600.

154-04-0654; DAVID PLANTE; GENOA TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 11-27-302-015; REAL; Property; 2002 AV from \$ 212,800 to \$ 216,600; TV from \$ 161,670 to \$ 165,470; 2003 AV from to ; TV from \$ 167,795 to \$ 167,952; 2004 AV from to ; TV from \$ 171,654 to \$ 171,814.

154-04-0655; GENRUNDYNE ALGENIO DDS; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-07-300-025-016; PERSONAL; Property; 2002 AV from \$ 73,300 to \$ 78,500; TV from \$ 73,300 to \$ 78,500; 2003 AV from \$ 61,500 to \$ 81,350; TV from \$ 61,500 to \$ 81,350.

154-04-0656; DE JONGE STUDIOS INC; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-106-056; PERSONAL; Property; 2004 AV from \$ 17,500 to \$ 23,200; TV from \$ 17,500 to \$ 23,200.

154-04-0657; RAINBOW RENTALS INC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0118-01-070-0; PERSONAL; Property; 2004 AV from \$ 175,595 to \$ 171,300; TV from \$ 175,595 to \$ 171,300.

154-04-0658; VINCE J MILLER, LLC; CITY OF BATTLE CREEK; CALHOUN COUNTY; BATTLE CREEK Sch. Dist.; 0113-07-479-1; PERSONAL; Property; 2004 AV from \$ 23,854 to \$ 25,689; TV from \$ 23,854 to \$ 25,689.

154-04-0660; CORPORATE DELI; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 99-00-298-840; PERSONAL; Property; 2003 AV from \$ 40,090 to \$ 32,230; TV from \$ 40,090 to \$ 32,230; 2004 AV from \$ 35,650 to \$ 29,070; TV from \$ 35,650 to \$ 29,070.

154-04-0661; COMPRENHENSIVE PLANNING INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00 036-331; PERSONAL; Property; 2004 AV from \$ 20,140 to \$ 38,140; TV from \$ 20,140 to \$ 38,140.

154-04-0662; TALON DIVISION OF 1ST AMERICAN TITLE INS C/O PTMLLC TALON3490; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-932-058; PERSONAL; Property; 2004 AV from \$ 2,000 to \$ 3,800; TV from \$ 2,000 to \$ 3,800.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 38

September 28, 2004

Item 3 (continued):

154-04-0663; INTERFIBE CORP D/B/A VANCO MANUFACTURING; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90028-092-A; PERSONAL; Property; 2002 AV from \$ 300,600 to \$ 321,450; TV from \$ 300,600 to \$ 321,450; 2003 AV from \$ 275,600 to \$ 297,750; TV from \$ 275,600 to \$ 297,750; 2004 AV from \$ 258,300 to \$ 275,550; TV from \$ 258,300 to \$ 275,550.

154-04-0664; MICHIGAN MEDICAL BILLING SPECIALISTS INC; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-877; PERSONAL; Property; 2004 AV from \$ 2,970 to \$ 9,000; TV from \$ 2,970 to \$ 9,000.

154-04-0668; PRESSURE VESSEL TECHNOLOGIES INC; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-570-842; PERSONAL; Property; 2004 AV from \$ 100,000 to \$ 115,904; TV from \$ 100,000 to \$ 115,904.

154-04-0669; NORMA SABO; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 25-09-11-200-005; REAL; Property; 2004 AV from \$ 51,600 to \$ 51,600; TV from \$ 16,070 to \$ 41,700.

154-04-0671; GENERAL ELECTRIC CO; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 9699-00-003-114; PERSONAL; Property; 2003 AV from \$1,967,390 to \$ 0 ; TV from \$1,967,090 to \$ 0 .

154-04-0672; CHINA QUEEN; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-002-020; PERSONAL; Property; 200315700 AV from \$ 22,225 to \$ 15,700; TV from \$ 22,225 to .

154-04-0673; BURGER KING, PONMALREST ASSOC INC; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-01-880-025; PERSONAL; Property; 2004 AV from \$ 20,500 to \$ 27,020; TV from \$ 20,500 to \$ 27,020.

154-04-0674; AMERICAN INDUSTRIAL LEASING; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-004-245; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,580; TV from \$ 0 to \$ 1,580.

154-04-0675; BK NAILS; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-004-112; PERSONAL; Property; 2004 AV from \$ 2,500 to \$ 8,950; TV from \$ 2,500 to \$ 8,950.

154-04-0676; ROYAL OAK MINI STORAGE; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-002-098; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 40,870; TV from \$ 5,000 to \$ 40,870.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 39

September 28, 2004

Item 3 (continued):

154-04-0677; ORION CONSTRUCTION; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-990-152; PERSONAL; Property; 2003 AV from \$ 20,230 to \$ 53,630; TV from \$ 20,230 to \$ 53,630.

154-04-0678; OLYMPUS AMERICA, INC; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64 99-00-004-127; PERSONAL; Property; 2003 AV from \$ 0 to \$ 103,320; TV from \$ 0 to \$ 103,320.

154-04-0679; PROMISES PAINTER; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64 99-00-004-157; PERSONAL; Property; 2004 AV from \$ 0 to \$ 6,270; TV from \$ 0 to \$ 6,270.

154-04-0680; CHEMICO SYSTEMS; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64 99-00-004-054; PERSONAL; Property; 2004 AV from \$ 0 to \$ 18,730; TV from \$ 0 to \$ 18,730.

154-04-0681; PACIFIC RIM CAPITAL INC; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64 99-00-004-156; PERSONAL; Property; 2004 AV from \$ 0 to \$ 134,830; TV from \$ 0 to \$ 134,830.

154-04-0682; DVI RECEIVABLES XIX, LLC; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-004-354; PERSONAL; Property; 2004 AV from \$ 0 to \$ 20,480; TV from \$ 0 to \$ 20,480.

154-04-0683; CARRABBA'S ITALIAN GRILL, INC; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-002-202; PERSONAL; Property; 2002 AV from \$ 47,360 to \$ 0 ; TV from \$ 47,360 to \$ 0 .

154-04-0684; HOME QUARTERS; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-003-088; PERSONAL; Property; 2004 AV from \$ 60,000 to \$ 169,050; TV from \$ 60,000 to \$ 169,050.

154-04-0685; PINWOOD MORTGAGE OF MICH; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-004-198; PERSONAL; Property; 2004 AV from \$ 8,000 to \$ 21,060; TV from \$ 8,000 to 21,060.

154-04-0686; SMARTCO LLC; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-004-352; PERSONAL; Property; 2004 AV from \$ 0 to \$ 66,700; TV from \$ 0 to \$ 66,700.

154-04-0687; CANON FINANCIAL SERVICES; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 1299-00-000-099; PERSONAL; Property; 2004 AV from \$ 63,580 to \$ 70,200; TV from \$ 63,580 to \$ 70,220.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 40

September 28, 2004

Item 3 (continued):

154-04-0688; CITY CELLAR WINE BAR & GRILL; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08 99-00-004-068; PERSONAL; Property; 2004 AV from \$ 454,730 to \$ 653,640; TV from \$ 454,730 to \$ 653,640.

154-04-0689; BLUE MARTINI; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08 99-00-004-067; PERSONAL; Property; 2004 AV from \$ 502,050 to \$ 203,510; TV from \$ 502,050 to \$ 203,510.

154-04-0690; AU ENTERPRISES; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-00-003-095; PERSONAL; Property; 2003 AV from \$ 0 to \$ 46,090; TV from \$ 0 to \$ 46,090.

154-04-0691; IBM CREDIT LLC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-520; PERSONAL; Property; 2004 AV from \$2,066,390 to \$2,146,920; TV from \$2,066,390 to \$2,146,920.

154-04-0692; HJM ENTERPRISES; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-003-014; PERSONAL; Property; 2003 AV from \$ 10,000 to \$ 101,200; TV from \$ 10,000 to \$ 101,200.

154-04-0694; OMINEX ENERGY % K E ANDREWS & CO; VICTORY TWP.; MASON COUNTY; MASON COUNTY CENTRAL Sch. Dist.; 53-015-900-021-00; PERSONAL; Property; 2002 AV from \$ 0 to \$ 100,895; TV from \$ 0 to \$ 100,895; 2003 AV from \$ 0 to \$ 93,365; TV from \$ 0 to \$ 93,365; 2004 AV from \$ 0 to \$ 86,140; TV from \$ 86,140 to .

154-04-0695; BASIN PIPELINE LLC, %K E ANDREWS CO; VICTORY TWP.; MASON COUNTY; MASON COUNTY CENTRAL Sch. Dist.; 53-015-900-032-03; PERSONAL; Property; 2002 AV from \$ 381,200 to \$ 565,145; TV from \$ 381,200 to \$ 565,145; 2003 AV from \$ 346,900 to \$ 530,401; TV from \$ 346,900 to \$ 530,401; 2004 AV from \$ 325,000 to \$ 501,955; TV from \$ 325,000 to \$ 501,955.

154-04-0696; BASIN PIPELINE LLC, % KE ANDREWS CO; RIVERTON TWP.; MASON COUNTY; MASON COUNTY CENTRAL Sch. Dist.; 53-011-960-009-00; PERSONAL; Property; 2002 AV from \$ 424,400 to \$ 597,294; TV from \$ 424,400 to \$ 597,294; 2003 AV from \$ 385,100 to \$ 557,998; TV from \$ 385,100 to \$ 557,998; 2004 AV from \$ 353,700 to \$ 526,562; TV from \$ 353,700 to \$ 526,562.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 41

September 28, 2004

Item 3 (continued):

154-04-0697; BASIN PIPELINE, LLC % KE ANDREWS CO; PERE MARQUETTE TWP.; MASON COUNTY; LUDINGTON Sch. Dist.; 53-010-900-008-095-00; PERSONAL; Property; 2002 AV from \$ 189,500 to \$ 266,704; TV from \$ 189,500 to \$ 266,704; 2003 AV from \$ 171,954 to \$ 249,157; TV from \$ 171,954 to \$ 249,157; 2004 AV from \$ 157,917 to \$ 235,120; TV from \$ 157,917 to \$ 235,120.

154-04-0698; BASIN PIPELINE LLC, %KE ANDREWS CO; GRANT TWP.; MASON COUNTY; MASON COUNTY CENTRAL Sch. Dist.; 53-006-900-007-00; PERSONAL; Property; 2002 AV from \$ 304,000 to \$ 450,166; TV from \$ 304,000 to \$ 450,166; 2003 AV from \$ 304,000 to \$ 421,676; TV from \$ 304,000 to \$ 421,676; 2004 AV from \$ 259,000 to \$ 399,499; TV from \$ 259,000 to \$ 399,499.

154-04-0699; SARA LEE COFFEE & TEA; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-935-835; PERSONAL; Property; 2004 AV from \$ 19,500 to \$ 31,539; TV from \$ 19,500 to \$ 31,539.

154-04-0700; 9 MILE COLLISION; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-442-300; PERSONAL; Property; 2004 AV from \$ 11,707 to \$ 21,157; TV from \$ 11,707 to \$ 21,157.

154-04-0701; DERMATOLOGY EQUIPMENT LEASING CO; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90018-155-G; PERSONAL; Property; 2002 AV from \$ 25,300 to \$ 39,500; TV from \$ 25,300 to \$ 39,500; 2003 AV from \$ 25,300 to \$ 34,100; TV from \$ 25,300 to \$ 34,100; 2004 AV from \$ 31,600 to \$ 32,900; TV from \$ 31,600 to \$ 32,900.

154-04-0702; TRUMARK ENGINEERING LLC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-8324-000; PERSONAL; Property; 2002 AV from \$ 36,900 to \$ 52,200; TV from \$ 36,900 to \$ 52,200; 2003 AV from \$ 38,000 to \$ 45,850; TV from \$ 38,000 to \$ 45,850; 2004 AV from \$ 40,000 to \$ 48,900; TV from \$ 40,000 to \$ 48,900.

154-04-0703; ORGANIZED LIVING; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; FARMINGTON Sch. Dist.; X-99-00-000-081; PERSONAL; Property; 2004 AV from \$ 80,690 to \$ 150,750; TV from \$ 80,690 to \$ 150,750.

154-04-0704; NATIONWIDE INSURANCE-JH KAPLAN; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; FARMINGTON Sch. Dist.; X-99-00-970-012; PERSONAL; Property; 2004 AV from \$ 0 to \$ 11,610; TV from \$ 0 to \$ 11,610.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 42

September 28, 2004

Item 3 (continued):

154-04-0705; ASF MANAGEMENT ASSOC LLC; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; X-99-00-004-251; PERSONAL; Property; 2004 AV from \$ 177,100 to \$ 103,480; TV from \$ 177,100 to \$ 103,480.

154-04-0718; UNIVERSAL TOOL INC; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-326-680; PERSONAL; Property; 2004 AV from \$ 17,910 to \$ 28,150; TV from \$ 17,910 to \$ 28,150.

154-04-0725; KEY CORPORATE CAPITAL INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-168500; PERSONAL; Property; 2002 AV from \$2,753,000 to \$2,138,020; TV from \$2,753,000 to \$2,138,020.

154-04-0746; BAKER'S SHOE STORE #2462; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-104-014-195; PERSONAL; Property; 2003 AV from \$ 70,700 to \$ 80,350; TV from \$ 70,700 to \$ 80,350.

154-04-0798; WILLIAM WILSON & VICKIE CROSKEY; SPRINGPORT TWP.; JACKSON COUNTY; SPRINGPORT Sch. Dist.; 000-01-31-426-004-15; REAL; Property; 2002 AV from \$ 72,800 to \$ 9,700; TV from \$ 68,993 to \$ 8,065.

154-04-0843; WILLIAM WILSON & VICKIE CROSKEY; SPRINGPORT TWP.; JACKSON COUNTY; SPRINGPORT Sch. Dist.; 000-01-31-426-004-14; REAL; Property; 2002 AV from \$ 9,700 to \$ 72,800; TV from \$ 8,200 to \$ 69,128.

154-04-1087; CIT COMMUNICATIONS FINANCE CORP; CITY OF FARMINGTON HILLS; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 99-00-030-061; PERSONAL; Property; 2002 AV from \$2,297,800 to \$ 0 ; TV from \$2,297,800 to \$ 0 .

154-04-1190; BUDDY'S PIZZA; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-043500; PERSONAL; Property; 2002 AV from \$ 46,400 to \$ 60,450; TV from \$ 46,400 to \$ 60,450; 2003 AV from \$ 41,450 to \$ 55,400; TV from \$ 41,450 to \$ 55,400.

154-04-1194; J & B PROFESSIONAL TREE SERVICE INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90032-455-A; PERSONAL; Property; 2002 AV from \$ 49,700 to \$ 86,400; TV from \$ 49,700 to \$ 86,400; 2003 AV from \$ 47,600 to \$ 77,650; TV from \$ 47,600 to \$ 77,650; 2004 AV from \$ 43,100 to \$ 74,500; TV from \$ 43,100 to \$ 74,500.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 43

September 28, 2004

Item 3 (continued):

154-04-1214; MICHIGAN MEDICAL BILLING SPECIALISTS INC; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-877; PERSONAL; Property; 2003 AV from \$ 3,280 to \$ 4,300; TV from \$ 3,280 to \$ 4,300.

154-04-1248; VAN ASSCHE CONSTRUCTION; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2870-000; PERSONAL; Property; 2002 AV from \$ 50,800 to \$ 94,050; TV from \$ 50,800 to \$ 94,050; 2003 AV from \$ 62,500 to \$ 147,600; TV from \$ 62,500 to \$ 147,600; 2004 AV from \$ 42,500 to \$ 131,000; TV from \$ 42,500 to \$ 131,000.

154-04-1284; BANK OF AMERICA NA/BURRWOLFF; CITY OF SOUTHGATE; WAYNE COUNTY; SOUTHGATE Sch. Dist.; 53-999-00-2850-004; PERSONAL; Property; 2004 AV from \$ 0 to \$ 7,800; TV from \$ 0 to \$ 7,800.

154-04-1430; EAGLE PICHER AUTOMOTIVE HILLSDALE DIVISION; CITY OF HILLSDALE; HILLSDALE COUNTY; HILLSDALE Sch. Dist.; 006-900-052-00; PERSONAL; Property; 2002 AV from \$2,986,925 to \$2,614,470; TV from \$2,986,925 to \$2,614,471; 2003 AV from \$2,837,180 to \$2,503,639; TV from \$2,837,180 to \$2,503,639; 2004 AV from \$2,425,332 to \$2,125,145; TV from \$2,425,332 to \$2,125,145.

154-04-1431; KNIGHT ENTERPRISES; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-4191-000; PERSONAL; Property; 2002 AV from \$ 39,160 to \$ 41,050; TV from \$ 39,160 to \$ 41,050; 2003 AV from \$ 38,770 to \$ 40,200; TV from \$ 38,770 to \$ 40,200; 2004 AV from \$ 32,790 to \$ 36,050; TV from \$ 32,790 to \$ 36,050.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 44

September 28, 2004

- Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 9-10-04 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Albert	Julie	Wayne	City of Romulus
Amman	Gerald	Kalamazoo	City of Portage
Anderson	LuVerne	Kalamazoo	City of Portage
Beardslee	Julie	Manistee	City of Manistee
Bowron	Norma K.	Ottawa County	Equalization Department
Bruce	Peggy A.	St. Clair County	Equalization Department
Bush	James J.	Ottawa County	Equalization Department
Christiansen	Jeffery A.	Oakland	City of Farmington Hills
Cranston	Gail O.	Wayne	City of Westland
Deaton	William E.	Bay County	Equalization Department
Dierwa	Thomas M.	Macomb	City of Roseville
Dykstra	Richard A.	Mason	City of Ludington
Edwards	Jane B.	Macomb	City of St. Clair Shores
Heike, Jr.	Walter K.	Jackson	Columbia Township
Heystek	Nancy	Genesee County	Equalization Department
Hickey	Daniel P.	Macomb	City of Roseville
Jex	Vicky L.	St. Clair	City of Port Huron
Johnson	Robert E.	Ingham	City of East Lansing
Jones	Teresa L.	Oakland County	Equalization Department
Kettinger	Timothy E.	Washtenaw County	Equalization Department
Kirshman	Dorinda L.	Montcalm County	Equalization Department
Kopp	Debra J.	Macomb	Shelby Township
Krzeminski	Gloria J.	Oakland	City Of Auburn Hills
Lamb	Janet	Ottawa County	Equalization Department
Lulis	Diann H.	Wayne	City of Grosse Pointe Park
Murray	Thomas A.	Marquette	City of Marquette
Pickler	Tina	Ottawa County	Equalization Department
Pulling	Julie A.	Ingham	City of Mason
Ryan	Carole A.	Macomb	Harrison Township
Thompson	Randy A.	Alcona	Harrisville Township
Toogood	Joseph F.	Kent	City of Grand Rapids
Watza	Richard G.	State Tax Commission	
Winter	Vickie	Wayne	City of Romulus

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 45

September 28, 2004

- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the proposed 2005 State Tax Commission Regular Meeting Schedule as follows:
- | | |
|---------------------------------------|---------------------------------------|
| Tuesday, January 25, 2005, Lansing | |
| Tuesday, February 8, 2005, Lansing | Wednesday, February 23, 2005, Lansing |
| Wednesday, March 9, 2005, Lansing | Tuesday, March 22, 2005, Lansing |
| Tuesday, April 12, 2005, Lansing | |
| Monday, May 9, 2005, Lansing | Monday, May 23, 2005, Lansing |
| Wednesday, June 1, 2005, Lansing | Thursday, June 2, 2005, Lansing |
| Tuesday, June 14, 2005, Lansing | |
| Tuesday, August 23, 2005, Lansing | |
| Wednesday, September 7, 2005, Lansing | Tuesday, September 20, 2005, Lansing |
| Wednesday, October 5, 2005, Lansing | Tuesday, October 25, 2005, Lansing |
| Wednesday, November 9, 2005, Lansing | Wednesday, November 30, 2005, Lansing |
| Wednesday, December 14, 2005, Lansing | Wednesday, December 28, 2005, Lansing |
- The State Tax Commission shall also meet at the call of the Chairperson.
- Item 6. Form 4070 – Hydroelectric Report – Real Property. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt proposed Form 4070.
- Item 7. Form L-4175 (formerly 632) -2005 Personal Property Statement. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt proposed Form L-4175 including the new proposal language on the bottom of page 4 if it will fit on the page.
- Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved to direct staff to review the situation in Torch Lake Township, Houghton County, in order to determine whether records are made available in accord with the STC recommended policy.
- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff regarding the on-site testing of the Manatron software for pricing residential structures using the final example discussed in the guideline materials supplied to companies seeking State Tax Commission approval of computerized appraisal schedules:
- 1) The State Tax Commission directs that a copy of the Property Tax Division's review be forwarded to the authorized representative of Manatron for review and comment; and
 - 2) The State Tax Commission advises and will permit the authorized representative of Manatron to submit a full and comprehensive response to the Property Tax Division's review.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 46

September 28, 2004

- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following recommendations of staff:
- 1) Ms. Ronda Mrock-Parks, Assessor, AuGres Township, Arenac County, is to be advised that her response is inadequate and does not meet the directive of the State Tax Commission;
 - 2) Ms. Ronda Mrock-Parks is directed to appear before the State Tax Commission in formal session. At which time Ms. Mrock-Parks shall be prepared to provide a full and truthful account of her actions and failure to properly respond to the State Tax Commission's directives; and
 - 3) Ms. Mrock-Parks is to be advised that failure to comply with the directive(s) of the State Tax Commission shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-03-1661 Chair Covers & Linens Inc.
Parcel No. 44-99-10-005-240 An official order was issued for the above-referenced property owner on August 5, 2004. Notice was received that an incorrect school district had been submitted.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0284 Futec Inc.
Parcel No. 10-04-177-008-001 An official order was issued for the above-referenced property owner on August 24, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the 2004 year had been submitted.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0335 CLG Leasing LLC
Parcel No. 44-99-13-005-527 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that an incorrect school district had been submitted.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0346 Cannon Financial Services
Parcel No. K-99-929-459-01 An official order was issued for the above-referenced property owner on September 14, 2004. It was discovered that the above-referenced petition was placed before the State Tax Commission as a concurrence in error. The petition is a non-concurrence and will be scheduled at a later date.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 47

September 28, 2004

- Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0374 Donald & Angela Putkela
Parcel No. 11-05-201-154 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the 2003 year had been submitted.
- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1195 Greater Detroit A D S
Parcel No. 77-99-03-005-275 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that an incorrect school district had been submitted.
- Item 17. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1221 Howard Finishing LLC
Parcel No. 44-99-12-008-980 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that an incorrect parcel code number had been submitted.
- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1303 J & D Masonry Inc.
Parcel No. 33-25-05-90-913-008 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the 2004 year had been submitted.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following recommendations of staff:
- 1) The assessor of Deerfield Township, Isabella County, is directed to produce a record card for parcel code 37-05-007-10-002-00 which incorporates correction of the errors noted in memos from the Property Tax Division staff dated 5-26-04 and 9-22-04 and that the record card be submitted to the State Tax Commission on or before October 15, 2004.
 - 2) The Deerfield Township Supervisor is directed to explain in writing on or before October 15, 2004, why the township did not hold a July Board of Review in 2004.
 - 3) The current assessing officer and the township supervisor are advised that failure to comply with the State Tax Commission's directive(s) shall be just

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 48

September 28, 2004

cause for the State Tax Commission to take any and all action(s) necessary to bring forth compliance.

- 4) A copy of the staff report is to be forwarded to the following:
 - a) Current assessing officer of Deerfield Township, Isabella County;
 - b) Current Supervisor of Deerfield Township, Isabella County;
 - c) Current Director of Isabella County Equalization Department;
 - d) Property Tax Division District No. 5 Supervisor; and
 - e) Mr. and Mrs. Wayne Kent.

Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke per Section 15(1) (requested by certificate holder) the below-referenced Industrial Facility Exemption Certificate:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1994-420P	GROOTERS MACHINE SHOP INC.	CITY OF GRAND RAPIDS	KENT	personal

Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke, subject to an offering of hearing, per Section 15(3) (requested by municipality) the below-referenced Industrial Facility Exemption Certificates:

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>COMPONENT</u>
1992-508	PRINTECH INSTANT ADS INC.	CITY OF WYOMING	KENT	personal
1994-438	ADAC PLASTICS INC.	CITY OF WYOMING	KENT	personal
1996-639	GRAND RAPIDS PLASTICS INC.	CITY OF WYOMING	KENT	real
1997-670	RAPID-LINE INC.	CITY OF WYOMING	KENT	real
1998-155	ELECTRO CHEMICAL FINISHING CO.	CITY OF WYOMING	KENT	real
1998-211	MODEL DIE & MOLD INC.	CITY OF WYOMING	KENT	real
*1999-050	TIFF-MIR INC.	VILLAGE OF MILLINGTON	TUSCOLA	real and personal
1999-366	LAKE TIRE SERVICE INC	CITY OF WYOMING	KENT	personal
1999-453	TG-SYSTEMS LLC	CITY OF WYOMING	KENT	real
1999-465	ACE-HI DISPLAYS INC	CITY OF WYOMING	KENT	real
1999-619A	SIEMENS DEMATIC CORP	CITY OF WYOMING	KENT	real
1999-712	B & M WARD LLC	PORT HURON TWP.	ST. CLAIR	real and personal
1999-714	PLASTIC AUTOMATION SOLUTIONS	PORT HURON TWP.	ST. CLAIR	real and personal
2000-140	PIXLEY RICHARDS INC.	CITY OF WYOMING	KENT	real
2000-380	DIE-MATIC TOOL & DIE, INC.	CITY OF WYOMING	KENT	real
2000-581	TELEFLEX, INC.	CITY OF HILLSDALE	HILLSDALE	personal
2002-025	TEXACO OVONIC BATTERY SYSTEMS	CITY OF TROY	OAKLAND	real and personal

*Revocation requested based on conditions stated in IFT agreement not being met.

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 49

September 28, 2004

Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificate for the Air Pollution Control Exemption Applications in the below-referenced matter:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-3165	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$ 92,180.00

Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for P.A. 328 of 1998 Personal Property Exemption Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPROVAL YEARS</u>
056-2004	Industrial Steel Treating Company	City of Jackson	Jackson	12
057-2004	Neogen Corporation	City of Lansing	Ingham	6
058-2004	Brown Corporation of Ionia, Inc.	City of Ionia	Ionia	12

Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Neighborhood Enterprise Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1996-230	DIANE MITCHUM	CITY OF DETROIT	WAYNE	2	\$ 225,000.00
N1996-235	BRIAN HARRISON	CITY OF DETROIT	WAYNE	2	\$ 227,000.00
N1999-058	ANITA WILLIAMS	CITY OF DETROIT	WAYNE	2	\$ 77,000.00
N1999-061	TAMIKA S. CARTER	CITY OF DETROIT	WAYNE	2	\$ 77,000.00
N2000-008	BEHZAD & SAMIRA ROSTAM	CITY OF DETROIT	WAYNE	2	\$ 211,375.00
N2000-010	ANDENIKA CLEMENT	CITY OF DETROIT	WAYNE	2	\$ 295,947.00
N2002-113	LOUISE HODGES	CITY OF DETROIT	WAYNE	2	\$ 167,702.00
N2002-131	MAURICE HARLEY	CITY OF DETROIT	WAYNE	2	\$ 177,154.00
N2002-239	DAVID LASZLO	CITY OF DETROIT	WAYNE	1	\$ 66,900.00
N2002-247	SUSAN LAPORTE	CITY OF DETROIT	WAYNE	1	\$ 89,725.00
N2002-301	PAUL D. WARD	CITY OF DETROIT	WAYNE	1	\$ 260,243.00
N2002-423	EDWARD & ELLEN ALLOTTA	CITY OF DETROIT	WAYNE	1	\$ 359,215.00
N2003-127	JERALDEAN T. GRAYS	CITY OF DETROIT	WAYNE	2	\$ 312,898.00

Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificates for the Neighborhood Enterprise Applications in the below-referenced matters:

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPL. TYPE</u>	<u>INVESTMENT</u>
N1995-153	DAN BOGGS	CITY OF WYANDOTTE	WAYNE	2	\$ 238,000.00
N1998-093	HARVEY D. SELF	CITY OF WYANDOTTE	WAYNE	2	\$ 290,000.00
N2000-134	KRISTIN B. ZIMMERMAN	CITY OF DETROIT	WAYNE	1	\$ 143,766.00
N2002-293	ROBERT A. KNOPIK	CITY OF DETROIT	WAYNE	1	\$ 396,889.00
N2002-296	MATT X. ROLING	CITY OF DETROIT	WAYNE	1	\$ 234,000.00
N2002-304	H. JEFFREY DOBBS	CITY OF DETROIT	WAYNE	1	\$ 581,607.00

REGULAR MEETING OF THE STATE TAX COMMISSION

Page 50

September 28, 2004

- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1285 Daimler/Chrysler Motors Co.
Parcel No. 75-998-01-9891-005 An official order was issued for the above-referenced property owner on September 14, 2004. Notice was received that an incorrect local unit had been submitted.
- Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved to request a rehearing of the decision by the Michigan Tax Tribunal in MTT Docket #280251.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the State Tax Commission meeting at 12:05 P.M.

DATED TYPED: **October 5, 2004**

DATE APPROVED: **October 28, 2004**

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

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

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