



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

R. KEVIN CLINTON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Holiday Inn Express and Okemos Conference Center,
Okemos A & B Rooms
2187 University Park Drive, Okemos, Michigan***

***Tuesday, May 27, 2014
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Barry S. Simon, Member STC
W. Howard Morris, Member STC***

***Kelli Sobel, Executive Director
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Simon, supported by Morris, and unanimously approved to adopt the minutes of May 12, 2014. (Item 1 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved that the valuations enumerated by Ms. Parr and recommended by the Assessment and Certification Division be received and approved as the 2014 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The Final 2014 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 20,065,665,671
Commercial	\$ 50,367,573,850
Industrial	\$ 15,921,715,951
Residential	\$ 242,389,931,020
Timber-Cutover	\$ 251,968,165
Developmental	\$ 176,633,422
Total Real Property	\$ 329,173,488,079
Total Personal Property	\$ 31,419,449,925
Total Real and Personal	\$ 360,592,938,004

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 3 on agenda)

These certifications will expire on **May 1, 2017**.

New Certifications:

None

New Certification Denials:

None

Recertifications

Kent County

Alpine Township
Vergennes Township

Lapeer County

Almont Township

Mason County

Pere Marquette Charter Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 4 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to overturn the actions of the Filer Township, Manistee County March Board of Review related to the denial of the Veteran's Exemptions and have the July Board of Review grant the exemption to the seven qualifying disabled veteran's. (Add on to the agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendations on the MCL 211.154 petitions on the **Special Items Agenda** except for petitions for 154-12-1505, 154-12-1506, 154-12-1507, 154-12-1508, 154-12-1509, 154-12-1511 and the 118 Petitions not docketed in Jackson County, Parma Township. The Commission approved to docket those petitions and notice them for the August 26, 2014 meeting. (Item 5 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 6 on agenda)

City of Holland, Allegan County

154-14-0091 LAKESHORE HEALTH PARTNERS-SOUTH; 03-50-53-120-013; Personal Property

2013 AV from \$ 1,800 to \$ 0 TV from \$ 1,800 to \$ 0

City of Holland, Ottawa County

154-14-0094 LAKESHORE HEALTH PARTNERS -; 70-50-65-120-022; Personal Property

2013 AV from \$ 23,600 to \$ 0 TV from \$ 23,600 to \$ 0

154-14-0095 LAKESHORE HEALTH PARTNERS - ENT; 70-50-65-120-043; Personal Property

2013 AV from \$ 40,000 to \$ 0 TV from \$ 40,000 to \$ 0

154-14-0096 LAKESHORE HEALTH PARTNERS -; 70-50-65-125-019; Personal Property

2013 AV from \$ 21,500 to \$ 0 TV from \$ 21,500 to \$ 0

154-14-0097 LAKESHORE HEALTH PARTNERS -; 70-50-65-120-050; Personal Property

2013 AV from \$ 7,600 to \$ 0 TV from \$ 7,600 to \$ 0

Holland Township, Ottawa County

154-14-0092 LAKESHORE HEALTH PARTNERS; 70-50-17-026-942; Personal Property

2013 AV from \$ 7,300 to \$ 0 TV from \$ 7,300 to \$ 0

154-14-0093 LAKESHORE HEALTH PARTNERS; 70-50-17-026-940; Personal Property

2013 AV from \$ 12,200 to \$ 0 TV from \$ 12,200 to \$ 0

It was moved by Simon, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 6 on agenda)

City of Dearborn Heights, Wayne County

154-14-0100 LUXOTTICA RETAIL NORTH AMERICA; 82-33-999-00-0770-097; Personal Property

2012 AV from \$ 26,280 to \$ 38,100 TV from \$ 26,280 to \$ 38,100

2013 AV from \$ 28,260 to \$ 34,100 TV from \$ 28,260 to \$ 34,100

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 6 on agenda)

Public Comment (Item 7 on agenda): No member of the public wished to comment.

Michigan Advanced Assessing Officer Graduation:

Ms. Sobel spoke regarding the MAAO program: We are now at my favorite part of any State Tax Commission meeting, which is a graduation ceremony for our Michigan Advanced Assessing Officer Program. We began new educational programs in 2010 as the Commission knows. We started with our entry level program and our master level program and the advanced level program, which is the one that caused us the most difficulty. Everyday Nancy and I came in and we could not put this program together and figure out how it was going to work. Finally, one day it clicked and we put the program together the way it is today and it has not changed since the minute we put it together. It is probably our favorite program in terms of the way the program works. We have seven students who are graduating today. They have all worked very hard over the past year, studying over their four semesters, doing assignments and online postings, having their practicum with their instructors, taking an exam at the end of each semester, and then they all survived an oral exam. Which is probably not as hard but is fairly difficult for us on our side of the table as it was for those of you on the other side of the table. With us today, I know are at least a couple of our instructors. If they would please stand up, we couldn't do this without them. I know John and Lori are here. Thank you for everything that you do. We also couldn't do this without our staff, Nancy and Barb, who work very hard. Every year we say we are not going to get attached to this class of students, and I know every year the students for Nancy, Barb and I become like family to us. We are very proud of each and every one of you and everything you have accomplished. Before I have the Commission officially approve the students and they come up to get their diplomas and certificates, I didn't know if there is anything that you would like to add.

Chairman Roberts stated the following: I had an opportunity Thursday to make a few comments before the Tax Session of the Michigan Bar about the State Tax Commission and the things the State Tax Commission does or tries to do. I lead off with that I am most proud of and that is improving the professionalism of the assessing function in the State of Michigan. The people in this room are graduating today make that happen. We are clearly, in my opinion, better off than we were a number of years ago. It is a much more professional organization and it is much more professional in terms of people who are doing it. I want to congratulate all of our graduates for continuing to make this something I am very proud of. I am very proud of each of them for graduating and continuing the work of just making our whole assessing function better than it was and more professional. Congratulations!

Commissioner Simon stated the following: First of all, I would like to thank the staff for putting all this together, their hard work, and they are very dedicated. I would like to congratulate all the graduates and I see a lot of you have your families with you. They will probably help you in your job I am sure. The kids, wives, and husbands can go out and do some of the field work with you. Anyway, welcome into the assessment profession if you are new to it and congratulations on achieving your advanced level certification.

Commissioner Morris stated the following: I concur.

It was moved by Roberts, supported by Simon, and unanimously approved the following individuals to receive their Michigan Advanced Assessing Officer Certification.

Shelly Baumeister
Jamie Houserman
Elizabeth Schwartz

Nathan Hager
Demitrist McGregory

Shannon Haight
Shalice Northrop

Students were issued their diplomas and certificates.

The next Commission meeting will be held June 11, 2014 at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:10 a.m.

DATE TYPED: May 28, 2014

DATE APPROVED: June 11, 2014

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission