



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

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***

***Wednesday, June 11, 2014  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, 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.**

Chairman Roberts stated that Commissioner Morris would not be attending the meeting.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of May 27, 2014. (Item 1 on agenda)

Executive Director Sobel stated there would be two late additions to the agenda. Bulletin 8 of 2014 regarding MTT Interest Rates added after Item 5 and also a resolution honoring a retiring field staff member.

Executive Director Sobel gave an update on the Telecommunications Committee the Commission had asked to be formed to study telecommunications issues. The first meeting was held last week and the group was open in terms of sharing information with staff. The telecommunications representatives will be forwarding additional information and the Committee will meet again in the future.

**STATE ASSESSED PROPERTY APPEALS (Item 2 on agenda)**

**Allband Communications**

Micheal Matheson and Ron Siegel appeared on behalf of Allband Communications Cooperative to preserve their rights to appeal for the 2014 year. Allband discussed the fact that they are a cooperative, with few customers and the value of the company has gone down.

## **Frontier North**

Mark Hilpert from Honigman Miller Schwartz appeared representing Frontier North. Mr. Hilpert indicated that Frontier North has cases pending for the 2013 year and would like to preserve their right to appeal for 2014.

## **Soo Line Railroad**

Mark Hilpert from Honigman Miller Schwartz appeared representing Soo Line Railroad Company. Mr. Hilpert indicated that Soo Line has cases pending for the 2013 year and would like to preserve their right to appeal for 2014.

## **XO Communication Services LLC**

Appeal was withdrawn.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Final 2014 State-Assessed Roll with the following values and two corrections: A carline that was thought to be owned by Premcor Refining Group is actually owned by Valero and the duplicate assessment was removed. The second change is removal of the credit for Telephone Company BCE Nexxia Corp. because they have not made their payment and are not entitled to receive the credit. (Item 3 on agenda)

### **Railroad Companies**

Final True Cash Value	\$ 2,097,802,430
Final Assessed Cash Value	\$ 1,048,901,215
Final Capped Value	\$ 596,758,218
Final Taxable Value	\$ 596,544,458

### **Telephone and Telegraph Companies**

Final True Cash Value	\$ 2,792,081,206
Final Assessed Cash Value	\$ 1,396,040,603
Final Capped Value	\$ 1,666,793,703
Final Taxable Value	\$ 1,396,040,603

### **Car Loaning Companies**

Final True Cash Value	\$ 189,432,684
Final Assessed Cash Value	\$ 94,716,342
Final Capped Value	\$ 94,774,632
Final Taxable Value	\$ 94,716,342

Total Utility Roll

Final True Cash Value	\$ 5,079,316,320
Final Assessed Cash Value	\$ 2,539,658,160
Final Capped Value	\$ 2,358,326,553
Final Taxable Value	\$ 2,087,301,403

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 6 of 2014 Reporting of Oil and Gas Personal Property. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 7 of 2014 Mathieu Gast. (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 8 of 2014 MTT Interest Rates. (Add on to agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 6 on agenda)

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

**New Certifications:**

None

**New Certification Denials:**

None

**Recertifications**

**Calhoun County**

Tekonsha Township

**Genesee County**

City of Mount Morris

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 7 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 8 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 9 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt staff recommendations on the MCL 211.154 petitions on the **Special Items Agenda** and postpone petition 154-13-0749 until the August 26, 2014 meeting. (Item 10 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petition. (Item 11 on agenda)

**Kimball Township, St. Clair County**

**154-13-0965** WILLIAM F. DELAND JR.; 74-25-999-0016-178; PERSONAL PROPERTY

2013 AV from \$ 15,000 to \$ 0 TV from \$ 15,000 to \$ 0

It was moved by Simon, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petition. (Item 11 on agenda)

**Kimball Township, St. Clair County**

**154-13-0965** WILLIAM F. DELAND JR.; 74-25-999-0016-178; Personal Property

2011 AV from \$ 0 to \$ 18,000 TV from \$ 0 to \$ 18,000

2012 AV from \$ 0 to \$ 17,000 TV from \$ 0 to \$ 17,000

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 11 on agenda)

**Hamburg Township, Livingston County**

**154-13-0170** JAMES AND MARY ELLEN PIERCE; 4715-17-402-040; REAL PROPERTY

2011 AV from \$ 99,700 to \$ 95,854 TV from \$ 99,700 to \$ 81,968

2012 AV from \$ 99,170 to \$ 99,442 TV from \$ 99,170 to \$ 84,181

**City of St. Clair Shores, Macomb County**

**154-14-0124** WHOLE WELLNESS INC.; 27-52-402-502; PERSONAL PROPERTY

2012 AV from \$ 4,300 to \$ 700 TV from \$ 4,300 to \$ 700

2013 AV from \$ 4,100 to \$ 700 TV from \$ 4,100 to \$ 700

## **City of Highland Park, Wayne County**

**154-14-0114 RYDER INTEGRATED LOGISTICS; 43-999-00-2300-006; Personal Property**

2013 AV from \$ 100,000 to \$ 0 TV from \$ 100,000 to \$ 0

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 11 on agenda)

Public Comment (Item 12 on agenda): No member of the public wished to comment.

It was moved by Roberts, supported by Simon, and unanimously approved to adopt a resolution honoring Larry Griggs on his retirement and thanking him for his many years of service. Larry has been part of the field staff for over 14 years of service. (Add on to agenda)

**Michigan Master Assessing Officer Graduation:** (Item 13 on agenda)

Ms. Sobel spoke regarding the MMAO program: Before the graduation ceremony and even though she is not here today, I would like to congratulate one of our instructors for our Master class, Lisa Hobart. Lisa was appointed in May to the Appraisal Foundation and Board of Trustees. I think it is one of the major league baseball big leagues of Appraising. I know Lisa is very honored to have been appointed to that Board. We are very honored to have a member of one of our instructors who is on the Board. That Board is the nation's foremost authority on the valuation profession. They set congressionally authorized standards and qualifications for real estate appraisers. It really is quite an honor to have Lisa serving on that Board. So I would like to congratulate her.

With that it is time to graduate our Master Level Assessor class. We had 11 people who wrote their case study for the first semester for this class and we have three individuals who are graduating today. They have all worked very hard. This class more than any other class, I would say have had perseverance and dedication to make it through this program. As you know, they have to write four semester case studies and they have four assignments each semester. They have to write five thesis papers and then they have to suffer through the dreaded oral exam at the very end of the program. This class really worked hard to get through that. We had students who slept in their offices and almost got tasered. We had students who were turning to fortune cookies to determine their future and reading tea leaves. They all worked very hard to get to this point today.

I would also like to acknowledge our instructors. All of them except for Lisa are here today, if they could all stand. They work very hard grading and agonizing. It really is a lot of work. We laugh and I know it cannot compare to the student side of the table for the oral exam, but I will tell you it is pretty terrifying on our side of the table as well. We want everyone to do well and it really is an anxiety ridden time for everyone. The students again have worked very hard and we are very pleased to nominate Polly Cairns, Evan Johnson, and Robert Scripture as Michigan Master Assessing Officers and to recommend the Commission approve them as such.

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

Polly Cairns  
Robert Scripture

Evan Johnson

Chairman Roberts stated the following: The thing I will be the most proud of when it is my time to leave the Commission is the improvement and the professionalism that we have tried to obtain in the whole assessor profession. Of course the top level is the Master Assessing Officer and the height of professionalism and I would like to congratulate all three. I think we are doing a better job collectively and it's because of leadership of our Master Assessors that will make the difference. Congratulations to all three.

Commissioner Simon stated the following: I would like to add my congratulations to all of you for reaching the highest level of assessing. I would also like to thank all the instructors. I know back many years ago when I wrote my narrative appraisal I had thrown that thing at the wall many times before I ever got it submitted. The worst was the oral interview and it really was very terrifying, so I congratulate all of you for making it through. Good luck to you wherever you are in your municipality.

Students were issued their diplomas and certificates and Evan Johnson was named the Class Valedictorian.

The next Commission meeting will be held August 26, 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 9:50 a.m.

**DATE TYPED: June 12, 2014**

**DATE APPROVED: August 26, 2014**

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

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**Barry N. Simon, Member  
State Tax Commission**