



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, February 10, 2015
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 December 16, 2014. (Item 1 on agenda)

Jack Van Coevering of Bloom Sluggett Morgan representing the City of Zeeland and Steve Schneider of Honigman Miller Schwartz and Cohn LLP representing Consumers Energy appeared before the Commission regarding the revocation of Industrial Facilities Exemption Certificate 2000-156. It was moved by Simon, supported by Morris, and approved to deny the request to revoke the certificate. Chairman Roberts recused himself. (Item 2 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and place Ms. Kim Nickerson on probation for a period of two years and require her to meet monthly with a State Tax Commission appointed mentor. The mentor will report to the Commission quarterly on the meetings with Ms. Nickerson. In order for Ms. Nickerson to be removed from probation she will be required to appear again before the Assessor Discipline Advisory Committee. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and admonish Ms. Diana McGrew for failure to respond to requests of the State Tax Commission and failure to keep appropriate documentation for removal of an exemption. The Commission also required Ms. McGrew to complete by December 1, 2015, the class "Leadership in Today's World" offered through MAA and a class in effective communications to be approved by the Commission. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation to dismiss the matter regarding Ms. Laureen Birdsall and take no disciplinary action. (Item 3 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and refer Mr. Matt Arko for a formal hearing at the Michigan Administrative Hearings System for revocation of his certification unless he surrenders his certificate voluntarily by March 31, 2015. (Item 3 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to revoke Ms. Peggy Chambers certification. (Item 4 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the 2014 State Tax Commission Annual Report submitted by Executive Director Sobel. (Item 5 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 1 of 2015 4th Quarter Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 2 of 2015 Hydroponics and Aquaculture Specific Tax. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the corrected official order to certify and return the 2014 assessment roll for Kimball Township, St. Clair County. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to return the 2014 assessment roll for Columbus Township, St. Clair County. (Item 9 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved the issuance of Ms. Jennifer Anderson's Michigan Certified Assessing Officer Certificate. (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved Form 5241 – Application for Exemption of Charitable Nonprofit Housing Property. (Item 11 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Executive Director Sobel's recommendation to continue the 2014 system economic factor of 40% for Great Lakes Gas Transmission and ANR Pipeline for the 2015 year. (Item 12 on agenda)

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 13 on agenda)

These certifications will expire on **May 1, 2018**.

New Certifications:

Muskegon County

Blue Lake Township
Casnovia Township
Cedar Creek Township
Dalton Township
Egelston Township
Fruitland Township
Fruitport Charter Township
Laketon Township
Moorland Township
Muskegon Charter Township
Ravenna Township
Sullivan Township
White River Township
Whitehall Township
Village of Ravenna
City of Muskegon
City of North Muskegon
City of Norton Shores
City of Roosevelt Park
City of Whitehall

Recertifications:

Alcona County

Millen Township

Genesee County

City of Fenton

Kent County

City of Wyoming

Oakland County

Charter Township of Independence
Springfield Township
City of Farmington Hills
City of Rochester Hills
City of Troy

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions Agenda. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 15 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 16 on agenda) ([See attached link for file identification](#))

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 petition 154-14-0891 which was postponed until April 27, 2015. (Item 17 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petition. (Item 18 on agenda)

Lyon Township, Oakland County

154-14-0892 FOUR SEASONS LAND HOLDINGS CO., LLC; K-21-33-351-003; Real Property
****This was also a concurrence.**

2014 AV from \$ 0 to \$ 452,380 TV from \$ 0 to \$ 452,380

It was moved by Simon, supported by Morris, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 18 on agenda)

Charlevoix Township, Charlevoix County

154-14-0710 SIEMENS FINANCIAL SERVICES; 15-004-900-102-50; Personal Property

2012 AV from \$ 190,900 to \$ 140,520 TV from \$ 190,900 to \$ 140,520

City of Durand, Shiawassee County

154-14-0899 CAMPBELL, ROLAND AND DONNA; 020-34-015-006-00; Real Property

2014 AV from \$ 0 to \$ 24,930 TV from \$ 0 to \$ 24,838

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions until **April 27, 2015**. (Item 18 on agenda)

Thornapple Township, Barry County

154-14-0944 JEAN MARIE HADDER; 08-41-130-025-00; REAL PROPERTY

2012 AV from \$ 67,900 to \$ 49,900 TV from \$ 66,305 to \$ 49,683

City of Detroit, Wayne County

154-14-0712 SIEMENS FINANCIAL SERVICES; 25990907.00; PERSONAL PROPERTY

2012 AV from \$ 2,326,030 to \$ 97,888 TV from \$ 2,326,030 to \$ 97,888

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 18 on agenda)

Leslie Township, Ingham County

154-14-0872 PROCOPIO GUY D. & KARA L.; 33-14-14-35-400-011; REAL PROPERTY

2012 AV from \$ 95,500 to \$ 96,550 TV from \$ 95,500 to \$ 96,550

2013 AV from \$ 96,150 to \$ 97,200 TV from \$ 96,150 to \$ 97,200

2014 AV from \$ 107,200 to \$ 108,200 TV from \$ 97,650 to \$ 98,650

City of Kentwood, Kent County

154-14-0949 WILLIAM J HESS; 41-18-31-352-679; REAL PROPERTY

2014 AV from \$ 0 to \$ 1,200 TV from \$ 0 to \$ 1,200

Shelby Township, Macomb County

154-14-1035 WABASHA LEASING LLC; 23-07-90-051-438; PERSONAL PROPERTY

2012 AV from \$ 41,900 to \$ 21,150 TV from \$ 41,900 to \$ 21,150

Albert Township, Montmorency County

154-14-0889 HB CARBIDE; 60-001-931-000-004-00; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 663,450 TV from \$ 0 to \$ 663,450

2014 AV from \$ 0 to \$ 590,500 TV from \$ 0 to \$ 590,500

Casnovia Township, Muskegon County

154-14-0940 BAKER, ALTON L. & TONIA S.; 61-13-011-400-0001-00; REAL PROPERTY

2013 AV from \$ 0 to \$ 34,500 TV from \$ 0 to \$ 9,655

2014 AV from \$ 0 to \$ 38,000 TV from \$ 0 to \$ 9,809

City of Auburn Hills, Oakland County

154-14-0960 HILTON SUITES OF AUBURN HILLS; 02-99-00-091-044; Personal Property

2013 AV from \$ 957,800 to \$ 1,467,580 TV from \$ 957,800 to \$ 1,467,580

2014 AV from \$ 876,450 to \$ 1,421,130 TV from \$ 876,450 to \$ 1,421,130

City of Ann Arbor, Washtenaw County

154-14-0903 IMG COLLEGE SEATING LLC; 09-90-00-080-657; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 44,700 TV from \$ 0 to \$ 44,700

2013 AV from \$ 0 to \$ 61,400 TV from \$ 0 to \$ 61,400

2014 AV from \$ 0 to \$ 53,300 TV from \$ 0 to \$ 53,300

154-14-0959 SCHIFF-HARDEN LLP; 09-90-00-080-494; PERSONAL PROPERTY

2013 AV from \$ 0 to \$ 120,900 TV from \$ 0 to \$ 120,900

2014 AV from \$ 100,000 to \$ 262,800 TV from \$ 100,000 to \$ 262,800

City of Lincoln Park, Wayne County

154-14-0753 VIBRA OF SE MICHIGAN; 45-999-00-4117-009; PERSONAL PROPERTY

2012 AV from \$ 481,900 to \$ 403,400 TV from \$ 481,900 to \$ 403,400

2013 AV from \$ 422,900 to \$ 385,200 TV from \$ 422,900 to \$ 385,200

2014 AV from \$ 404,400 to \$ 419,500 TV from \$ 404,400 to \$ 419,500

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 18 on agenda)

Public Comment (Item 19 on agenda):

Kim Nickerson appeared before the Commission to object to the decision to place Ms. Nickerson on probation for two years as a result of a complaint. Ms. Nickerson asked the Commission to dismiss the probation and complaint.

It was moved by Morris, supported by Simon, to go into closed session to discuss an item of pending litigation. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved.

It was moved by Simon, supported by Morris, and unanimously approved the settlement with Frontier North and authorized staff to work out the final details on the settlement.

Executive Director Sobel gave the Commission an update on the monitor hired to provide oversight of the reappraisal project for the Commission in the City of Detroit. John Ryan, from Boston, who has an extensive background in this type of work, was hired for the position.

The next Commission meeting will be held April 27, 2015 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 11:20 a.m.

DATE TYPED: February 11, 2015

DATE APPROVED: April 27, 2015

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission