



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
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, September 22, 2015
9:00 a.m.***

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

Heather S. Frick, 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 August 25, 2015. (Item 1 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt Form 5020 – Assessor’s Confirmation of Agricultural Use Property Acreage for the Purpose of Determining if Land may be Exempt as Qualified Forest Property. (Item 2 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt Forms 5278 – Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment and 5277 – Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n). (Item 3 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved the updated Personal Property Forms: 633 – 2016 Electric Distribution Cooperative Personal Property Statement, 2698 – 2016 Idle Equipment Obsolete Equipment, and Surplus Equipment Report, 2699 – 2016 Statement of “Qualified Personal Property” by a “Qualified Business” (L-4143), 2807 – 2016 Statement of “Qualified Personal Property” by a “Qualified Business” (L-4143a), 3589 – 2016 Cable Television and Utility Personal Property Report, and 3966 – 2016 Taxpayer Report of Personal Property “Move-Ins” or Used Equipment Occurring During 2015. (Item 4 on agenda)

It was moved by Simon, supported by Simon, and unanimously approved to adopt the official order to certify and return the 2015 assessment roll for City of River Rouge, Wayne County. (Item 5 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendation for all 2015 classification appeals. ([See attached link for file identification.](#)) (Item 6 on agenda)

It was moved by Roberts, supported by Morris, and unanimously approved to grant the request from Lynx Network Group, Inc. for an additional telephone equipment tax credit for Parcel #99-115 for the 2014 tax year. (Item 7 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the official order to revoke Mr. Timothy Teed's certification. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to revoke Mr. Earnest Dunham's certification. (Item 9 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the official order to place Ms. Ann Abbey's certification on probation until she successfully complete the MCAO program. (Item 10 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the 2016 State Tax Commission meeting schedule. (Item 11 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Charitable Non Profit Housing Organization Exemptions for the following: (Item 12 on agenda)

These exemptions will expire on **December 30, 2020**, or until one of the following events occur:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

County	Local Unit	Parcel Number
Genesee	City of Flint	41-18-356-020
Genesee	City of Flint	47-30-254-002
Genesee	City of Flint	47-30-254-029
Genesee	City of Flint	47-30-254-032
Genesee	City of Flint	47-30-256-024
Genesee	City of Flint	47-30-258-010
Genesee	City of Mt. Morris	57-12-527-073
Genesee	City of Flint	41-18-356-018
Genesee	City of Flint	41-18-355-010
Genesee	City of Flint	41-18-355-009

Genesee	City of Flint	41-18-351-006
Genesee	City of Flint	41-18-309-028
Genesee	City of Flint	41-18-309-025
Genesee	City of Flint	41-18-307-003
Genesee	City of Flint	41-18-307-002
Genesee	City of Flint	41-18-304-007
Genesee	City of Flint	41-18-154-010
Genesee	Vienna Township	18-36-400-006
Genesee	Grand Blanc Township	12-05-501-090
Genesee	Genesee Township	11-34-501-004
Genesee	Genesee Township	11-18-577-014
Genesee	Genesee Township	K-11-39-320-005
Genesee	City of Flint	41-18-329-019
Genesee	City of Flint	41-18-329-008
Genesee	City of Flint	41-18-329-006
Genesee	City of Flint	41-18-329-004
Genesee	City of Flint	41-18-329-003
Genesee	City of Flint	41-18-309-020
Genesee	City of Flint	41-18-309-019
Genesee	City of Flint	41-18-309-018
Genesee	City of Flint	41-18-309-012
Genesee	Mt. Morris Township	14-27-551-285
Genesee	City of Flint	40-13-432-017
Genesee	City of Flint	41-08-481-020
Genesee	City of Flint	41-20-404-032
Genesee	City of Flint	47-30-202-052
Genesee	City of Flint	41-18-352-008
Genesee	City of Flint	47-30-258-033
Midland	Homer Township	040-400-500-110-00
Chippewa	City of Sault Ste. Marie	051-028-021-00
Grand Traverse	City of Traverse City	28-51-634-133-01
Grand Traverse	City of Traverse City	28-51-634-133-02
Grand Traverse	City of Traverse City	28-51-634-133-03
Grand Traverse	City of Traverse City	28-51-634-133-04
Grand Traverse	City of Traverse City	28-51-634-133-21

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:

Missaukee County
West Branch Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendations on the 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 MCL 211.154 **Concurrences**. (Item 15 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**. Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 17 on agenda)

Fruitport Township, Muskegon County

154-15-0332 FIFTH THIRD BANK; 61-15-126-200-0003-00; REAL PROPERTY

2013 AV from \$ 0 to \$ 4,671,400 TV from \$ 0 to \$ 4,671,400

City of Sturgis, Saint Joseph County

154-14-1122 MORGAN OLSON LLC; 75-052-000-237-00; PERSONAL PROPERTY

2013 AV from \$ 1,923,100 to \$ 1,628,900 TV from \$ 1,923,100 to \$ 1,628,900

City of River Rouge, Wayne County

154-14-1100 PCI ENTERPRISES; 50-998-01-9892-004; PERSONAL PROPERTY

2014 AV from \$ 10,376,700 to \$ 9,651,400 TV from \$ 10,376,700 to \$ 9,651,400

154-14-1101 PCI ENTERPRISES; 50-999-00-0630-000; PERSONAL PROPERTY

2012 AV from \$ 8,506,200 to \$ 9,432,000 TV from \$ 8,506,200 to \$ 9,432,000

2013 AV from \$ 7,780,700 to \$ 8,486,100 TV from \$ 7,780,700 to \$ 8,486,100

2014 AV from \$ 6,941,200 to \$ 8,272,700 TV from \$ 6,941,200 to \$ 8,272,700

It was moved by Simon, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 12, 2015**. (Item 17 on agenda)

City of St. Clair Shores, Macomb County

154-15-0021 PAUL R. THOMPSON; 14-23-362-002; REAL PROPERTY

2014 AV from \$ 0 to \$ 103,600 TV from \$ 0 to \$ 75,700

Muskegon County, City of Norton Shores

154-15-0366 BIBLE BAPTIST TEMPLE; 61-27-447-000-0029-00; REAL PROPERTY

2013 AV from \$ 0 to \$ 53,200 TV from \$ 0 to \$ 53,200
2014 AV from \$ 0 to \$ 54,400 TV from \$ 0 to \$ 54,051
2015 AV from \$ 57,400 to \$ 57,400 TV from \$ 57,400 to \$ 54,915

154-15-0367 BIBLE BAPTIST TEMPLE; 61-27-447-000-0015-00; REAL PROPERTY

2013 AV from \$ 0 to \$ 261,300 TV from \$ 0 to \$ 236,909
2014 AV from \$ 0 to \$ 262,700 TV from \$ 0 to \$ 240,699
2015 AV from \$ 265,800 to \$ 265,800 TV from \$ 265,800 to \$ 244,550

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 17 on agenda)

Grand Rapids Township, Kent County

154-15-0348 MATTHEW SIMONS; 41-14-10-456-001; REAL PROPERTY

2013 AV from \$ 69,000 to \$ 81,100 TV from \$ 66,048 to \$ 78,029
2014 AV from \$ 65,200 to \$ 76,200 TV from \$ 65,200 to \$ 76,200
2015 AV from \$ 67,400 to \$ 79,000 TV from \$ 66,243 to \$ 77,419

Solon Township, Leelanau County

154-15-0338 MICHIGAN CONSOLIDATED GAS CO; 45-010-900-069-00; PERSONAL-UTILITY PROPERTY

2014 AV from \$ 109,500 to \$ 109,500 TV from \$ 89,129 to \$ 109,500
2015 AV from \$ 115,500 to \$ 115,500 TV from \$ 90,555 to \$ 115,500

City of Pontiac, Oakland County

154-15-0371 RACHEL LOPEZ; 64-14-28-328-011; REAL PROPERTY

2014 AV from \$ 1,650 to \$ 12,220 TV from \$ 1,650 to \$ 12,200
2015 AV from \$ 1,650 to \$ 14,010 TV from \$ 1,650 to \$ 12,420

City of South Lyon, Oakland County

154-15-0370 GARY L. NEBLETT; 80-21-30-408-001; REAL PROPERTY

2013 AV from \$ 17,080 to \$ 74,680 TV from \$ 17,080 to \$ 74,680
2014 AV from \$ 17,080 to \$ 81,740 TV from \$ 17,080 to \$ 75,870
2015 AV from \$ 17,080 to \$ 98,300 TV from \$ 17,080 to \$ 77,080

Independence Township, Oakland County

154-15-0362 STEVEN & DIANE PEARSON; 08-15-351-003; REAL PROPERTY

2013 AV from \$ 142,400 to \$ 128,500 TV from \$ 122,510 to \$ 110,750

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 17 on agenda)

Public Comment (Item 18 on agenda): No member of the public wished to comment.

It was moved by Roberts, supported by Simon, and unanimously approved to move the start time of the October 12, 2015 Meeting to 9:30 a.m.

The next Commission meeting will be held October 12, 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 11:15 a.m.

DATE TYPED: September 23, 2015

DATE APPROVED: October 12, 2015

Douglas B. Roberts, Chair
State Tax Commission

Barry N. Simon, Member
State Tax Commission

W. Howard Morris, Member
State Tax Commission