



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Radisson Hotel / Michigan II & III rooms  
111 North Grand Avenue  
Lansing, Michigan***

***Monday, April 26, 2010  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Barry N. 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.**

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the minutes of February 22, 2010. (Item 1 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to place Linda Pizzi on probation for six months pending completion of a 14 Point Review for Adams Township, Houghton County. It was moved by Simon, supported by Roberts, and unanimously approved to postpone the revocation hearing for Dennis McKelvey until June 10, 2010. It was moved by Simon, supported by Roberts, and unanimously approved to adopt an official order to revoke the certification of Paul Vincent. (Item 2 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the following recommendations of the Assessor Discipline Advisory Committee: to dismiss the complaint against Mark Maki because he did not sign the certification statement used in the mini review and he indicated he turned the land value and ECF records over to the Township; place Allison Chmielewski on probation for one year with the understanding she must respond to requests from MTT and be responsive to taxpayers. It was also approved to conduct a 14 Point Review for any local units that she is the assessor of record. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the following recommendations regarding uncertified units for 2010:

- (1) Assessors who did not pay their required fee be allowed to be recertified back to March 1<sup>st</sup> as long as they pay their fee plus the late fee by May 21<sup>st</sup> and as long as they completed their continuing education by March 1<sup>st</sup>.
- (2) Assessors who did not complete their required continuing education prior to March 1<sup>st</sup> are no longer certified.
- (3) The Commission adopted an official order to assume jurisdiction of the 2010 roll for Portage Township, Houghton County because they do not have a certified assessor.
- (4) The Commission adopted an official order to assume jurisdiction of the 2010 roll for the City of Jackson, Jackson County because they do not have a properly certified assessor.
- (5) The Commission adopted an official order to assume jurisdiction of the 2010 roll for Kimball Township, St. Clair County because they did not have a certified assessor sign the roll.

The Commission also adopted the attached policy regarding late renewals that will go into effect for the 2011 renewal year. ([Policy](#)) (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the attached policy regarding Conditional and Provisional Certification. ([Policy](#)) (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the attached policy regarding the Transition for Level 1 Assessing Officers to the Michigan Certified Assessor Officer Certification. ([Policy](#)) (Item 6 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved Michael Ridley's request to be allowed to retake his Level 1 and Level 2 exams. (Item 7 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the attached policy regarding Certification Level Guidelines. ([Counties](#)) ([Townships and Cities](#)) (Item 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2009 roll for New Haven Township, Gratiot County. (Item 9 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return the 2008 roll for Woodland Township, Barry County. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to return the 2008 roll for Hope Township, Barry County. (Item 11 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the request from Grand Blanc Township, Genesee County for a full 14-Point Review. (Item 12 on agenda)

It was moved by Simon, supported by Naftaly, and unanimously approved to issue Bulletin 2 of 2010 the Millage Requests and Rollbacks. (Item 13 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to issue Bulletin 3 of 2010 the Qualified Errors. (Item 14 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to issue Bulletin 4 of 2010 the Certified Interest Rates. (Item 15 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to require all assessors submit a listing of all property classified Industrial Real and Industrial Personal for 2010. (Item 16 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to approve the 2010 valuations for DNR-PILT Properties tax roll. (Item 17 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 18 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the list of Certification Applicants. (Item 19 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 ([See attached link for file identification](#)) and Special Items Exemptions ([See attached link for file identification](#)). (Item 20 on 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 21 on agenda)

These certifications will expire on **May 1, 2013**.

**New Certifications:**

**Monroe County**

Village of Dundee

**Oakland County**

Village of Ortonville

City of Northville

**Wayne County**

City of Northville

**Recertification's:**

**Genesee County**

Argentine Township

Atlas Township

Clayton Charter Township

Davison Township

Fenton Township

Flint Charter Township

Flushing Charter Township

Forest Township

Montrose Township

Mt. Morris Township

Mundy Charter Township

Richfield Township  
Thetford Township  
Vienna Township  
City of Burton  
City of Clio  
City of Davison  
City of Grand Blanc

**Kalamazoo County**

Charleston Township

**Kent County**

Algoma Township  
Byron Township  
Lowell Charter Township  
Nelson Township

**Livingston County**

City of Brighton

**Montcalm County**

Day Township

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 22 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 23 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petition until **May 24, 2010**. (Item 24 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** MCL 211.154 petitions until **June 10, 2010**. (Item 24 on agenda)

**Leelanau County, City of Traverse City**

**154-09-2873** GE CAPITAL INFO TECH SOLUTIONS; 45-51-900-281-62; PERSONAL PROPERTY

2007 AV from \$ 33,700 to \$ 5,800 TV from \$ 33,700 to \$ 5,800

**Wayne County, City of Allen Park**

**154-09-2572** SHIP SHAPE FENCE; 30-999-00-2009-163; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120

2009 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120

**Wayne County, City of Detroit**

**154-09-2238** WYOMING PETRO INC.; 14990321.00; PERSONAL PROPERTY

2007 AV from \$ 6,220 to \$ 23,600 TV from \$ 6,220 to \$ 23,600  
2008 AV from \$ 5,520 to \$ 21,770 TV from \$ 5,520 to \$ 21,770  
2009 AV from \$ 5,050 to \$ 20,830 TV from \$ 5,050 to \$ 20,830

**154-09-2771** DETROIT ENTERTAINMENT LLC; 06990097.01; PERSONAL PROPERTY

2007 AV from \$ 13,271,150 to \$ 25,421,740 TV from \$ 13,271,150 to \$ 25,421,740

**154-09-2774** EASTERN MINI MART INC.; 17990724.10; PERSONAL PROPERTY

2007 AV from \$ 20,350 to \$ 37,580 TV from \$ 20,350 to \$ 37,580  
2008 AV from \$ 22,390 to \$ 33,880 TV from \$ 22,390 to \$ 33,880  
2009 AV from \$ 24,630 to \$ 29,410 TV from \$ 24,630 to \$ 29,410

**154-09-2779** GRATIOT GAS & MART CORP.; 21992014.02; PERSONAL PROPERTY

2007 AV from \$ 5,780 to \$ 40,530 TV from \$ 5,780 to \$ 40,530  
2008 AV from \$ 5,370 to \$ 35,520 TV from \$ 5,370 to \$ 35,520  
2009 AV from \$ 5,000 to \$ 31,700 TV from \$ 5,000 to \$ 31,700

**154-09-2797** MACK FUEL INC.; 21990646.03; PERSONAL PROPERTY

2007 AV from \$ 0 to \$ 40,530 TV from \$ 0 to \$ 40,530  
2008 AV from \$ 2,890 to \$ 35,520 TV from \$ 2,890 to \$ 35,520  
2009 AV from \$ 2,480 to \$ 31,700 TV from \$ 2,480 to \$ 31,700

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** MCL 211.154 petitions until **August 24, 2010**. (Item 24 on agenda)

**St. Joseph County, City of Three Rivers**

**154-09-2860** KADENT JOHNSON INC.; 75-051-000-460-00; PERSONAL PROPERTY

2007 AV from \$ 2,337,400 to \$ 769,978 TV from \$ 2,337,400 to \$ 769,978

**Wayne County, City of Dearborn**

**154-09-2669** FORD MOTOR COMPANY; 83-3102-004581; PERSONAL PROPERTY

2007 AV from \$ 9,198,550 to \$ 13,535,650 TV from \$ 9,198,550 to \$ 13,535,650

**154-09-2827** SEVERSTAL DEARBORN INC.; 84-0000-249500; PERSONAL PROPERTY

2007 AV from \$ 30,499,850 to \$ 26,330,847 TV from \$ 30,499,850 to \$ 26,330,847  
2008 AV from \$ 29,485,850 to \$ 25,470,577 TV from \$ 29,485,850 to \$ 25,470,577

**Wayne County, City of Dearborn**

**154-09-2828 SEVERSTAL DEARBORN INC.; 83-31-020-05-174; PERSONAL-IFT PROPERTY**

2008 AV from \$ 56,433,050 to \$ 35,902,631 TV from \$ 56,433,050 to \$ 35,902,631  
2009 AV from \$ 52,092,000 to \$ 39,357,033 TV from \$ 52,092,000 to \$ 39,357,033

**154-09-2829 SEVERSTAL DEARBORN INC.; 84-0000-249800; PERSONAL PROPERTY**

2007 AV from \$ 6,521,500 to \$ 1,456,001 TV from \$ 6,521,500 to \$ 1,456,001  
2008 AV from \$ 6,626,550 to \$ 1,190,089 TV from \$ 6,626,550 to \$ 1,190,089

**154-09-2830 SEVERSTAL DEARBORN INC.; 83-31-020-05-173; PERSONAL-IFT PROPERTY**

2007 AV from \$ 15,621,700 to \$ 5,706,844 TV from \$ 15,621,700 to \$ 5,706,844  
2008 AV from \$ 126,150,050 to \$ 98,432,193 TV from \$ 126,150,050 to \$ 98,432,193  
2009 AV from \$ 106,243,500 to \$ 102,948,099 TV from \$ 106,243,500 to \$ 102,948,099

**Wayne County, City of Detroit**

**154-09-2788 KDP HOLDINGS; 18990034.20; PERSONAL PROPERTY**

2007 AV from \$ 131,860 to \$ 713,200 TV from \$ 131,860 to \$ 713,200  
2008 AV from \$ 116,250 to \$ 279,510 TV from \$ 116,250 to \$ 279,510  
2009 AV from \$ 148,250 to \$ 242,910 TV from \$ 148,250 to \$ 242,910

It was moved by Roberts, supported by Simon, and unanimously approved to **postpone** MCL 211.154 petitions until **October 26, 2010**. (Item 24 on agenda)

**Wayne County, City of River Rouge**

**154-07-2952 EES COKE BATTERY LLC; 50-999-00-1096-005; PERSONAL PROPERTY**

2005 AV from \$ 44,929,900 to \$ 39,756,023 TV from \$ 44,929,900 to \$ 39,756,023  
2006 AV from \$ 44,659,500 to \$ 38,680,632 TV from \$ 44,659,500 to \$ 38,680,632  
2007 AV from \$ 44,659,500 to \$ 39,161,989 TV from \$ 44,659,500 to \$ 39,161,989  
2008 AV from \$ 39,161,989 to \$ 26,723,804 TV from \$ 39,161,989 to \$ 26,723,804

**154-09-1911 PCI ENTERPRISES COMPANY; 50-998-01-98-92-004; PERSONAL-IFT PROPERTY**

2008 AV from \$ 0 to \$ 8,363,065 TV from \$ 0 to \$ 8,363,065

**154-09-1912 DETROIT EDISON COMPANY; 82-50-999-00-0260-020; PERSONAL PROPERTY**

2007 AV from \$ 48,720,400 to \$ 47,593,973 TV from \$ 48,720,400 to \$ 47,593,973  
2008 AV from \$ 52,911,800 to \$ 45,897,591 TV from \$ 52,911,800 to \$ 45,897,591  
2009 AV from \$ 56,944,900 to \$ 50,146,473 TV from \$ 56,944,900 to \$ 50,146,473

**154-09-1913 DETROIT EDISON COMPANY; 82-50-999-00-0260-000; PERSONAL PROPERTY**

2008 AV from \$ 6,745,600 to \$ 6,669,432 TV from \$ 6,745,600 to \$ 6,669,432  
2009 AV from \$ 7,264,500 to \$ 6,848,068 TV from \$ 7,264,500 to \$ 6,848,068

It was moved by Roberts, supported by Simon, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 24 on agenda) ([See attached for file identification](#))

It was moved by Simon, supported by Naftaly, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 24 on agenda)

**Kent County, Cascade Township**

**154-09-2714 IRON MOUNTAIN INFO. MGT. INC.; 41-50-18-022-975; PERSONAL PROPERTY**

2007 AV from \$ 158,700 to \$ 34,329 TV from \$ 158,700 to \$ 34,329

2008 AV from \$ 71,700 to \$ 36,994 TV from \$ 71,700 to \$ 36,994

2009 AV from \$ 321,000 to \$ 186,997 TV from \$ 321,000 to \$ 186,997

**154-09-2715 IRON MOUNTAIN INFO. MGT. INC.; 41-50-18-022-289; PERSONAL PROPERTY**

2007 AV from \$ 276,800 to \$ 229,300 TV from \$ 276,800 to \$ 229,300

2008 AV from \$ 348,300 to \$ 218,174 TV from \$ 348,300 to \$ 218,174

2009 AV from \$ 317,800 to \$ 189,789 TV from \$ 317,800 to \$ 189,789

**Oakland County, City of Southfield**

**154-09-2833 KLM VENTURES LLC; 76-24-22-326-001; REAL PROPERTY**

2007 AV from \$ 4,009,310 to \$ 3,255,970 TV from \$ 2,183,680 to \$ 1,787,785

2008 AV from \$ 4,009,740 to \$ 3,255,970 TV from \$ 2,233,900 to \$ 1,823,357

2009 AV from \$ 3,255,970 to \$ 3,255,970 TV from \$ 2,243,130 to \$ 1,823,191

**Shiawassee County, Middlebury Township**

**154-09-2476 MICHAEL & LURIE J. LEAF; 78-005-25-100-001; REAL PROPERTY**

**\*\*Roberts voted no.**

2006 AV from \$ 123,600 to \$ 70,000 TV from \$ 98,681 to \$ 38,600

**Wayne County, City of Detroit**

**154-09-2820 UNIVERSITY OTOLARYNGOLOGY PC; 03990251.30; PERSONAL PROPERTY**

2007 AV from \$ 35,680 to \$ 0 TV from \$ 35,680 to \$ 0

**154-09-2821 UNIVERSITY SURGEONS PC; 03990436.00; PERSONAL PROPERTY**

2007 AV from \$ 53,960 to \$ 0 TV from \$ 53,960 to \$ 0

**Wayne County, City of Livonia**

**154-09-2676 MAGNA SEATING SYSTEMS ENGINEERING; 46-999-00-0753-000; Personal Property**

**\*\*Roberts voted no.**

2009 AV from \$ 463,260 to \$ 469,200 TV from \$ 463,260 to \$ 469,200

It was moved by Roberts, supported by Simon, and unanimously approved to adopt the MCL 211.154 petitions as **amended** as identified in this link. ([See attached link for file identification.](#)) (Item 24 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. ([See attached link for file identification.](#)) (Item 24 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved the MCL 211.154 petitions as **concurrences** as identified in this link. These petitions were initially noticed as non concurrences. ([See attached link for file identification.](#)) (Item 24 on agenda)

It was moved by Simon, supported by Roberts, that pursuant to the bankruptcy order, all abatement certificates for General Motors are transferred to the new GM. Chairman Naftaly recused himself.

It was moved by Simon, supported by Roberts, and unanimously approved to allow continuing education credit for instructors for MAA classes or Commission classes.

Chairman Naftaly discussed a meeting he had with Downriver Mayors regarding the Automotive Manufacturers Equipment Table. He indicated that we have provided background information to the assessors from these communities and they are to get back to the Commission with any questions they may have.

The next Commission meeting will be held May 10, 2010 at the Lansing Center in the Governors Room.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 1:30 p.m.

**DATED TYPED:**                    **April 27, 2010**

**DATE APPROVED:**            **May 10, 2010**

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

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

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