



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, February 14, 2017
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair 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 Morris, supported by Roberts, and approved to adopt the minutes of December 13, 2016. (Item 1 on agenda)

Public Comment – Agenda Items 3-16 Only (Item 2 on agenda): No member of the public wished to comment.

It was moved by Morris, supported by Roberts, and approved to adopt the 2016 State Tax Commission Annual Report submitted by Executive Director Frick. (Item 3 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the Assessor Guide to Small Business Taxpayer Exemption and rescind Bulletin 11 of 2013. (Item 4 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order that pursuant to the consent agreement Mr. Kevin Hunter shall timely advise the Commission in writing of any changes in the conditions and restrictions of his probation or other circumstances that could directly affect his ability to perform his assessment duties. Failure to timely inform the Commission in writing of any changes shall result in Mr. Hunter automatically proceeding to the Michigan Administrative Hearing Systems (MAHS) for a formal hearing. (Item 5 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order to allow Ms. Barbara VanGelderens to complete a BS&A Software course on accessing and exporting assessment reports and complete the pilot AMAR training program offered by the State Tax Commission no later than July 1, 2017 holding in abeyance the recommendation to proceed to the Michigan Administrative Hearings System

(MAHS). Upon completion of the BS&A software course and the AMAR pilot training Ms. VanGelderen shall be ordered to appear before the Assessor Discipline Advisory Committee. Failure to complete the course and training shall result in Ms. VanGelderen to automatically proceed to MAHS Formal Hearing. (Item 5 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order to allow Ms. Barbara Falk to complete the pilot AMAR training program offered by the State Tax Commission no later than July 1, 2017 and to hold in abeyance the recommendation to proceed to the Michigan Administration Hearings System (MAHS). Upon completion of the AMAR pilot training program Ms. Falk shall be ordered to appear before the Assessor Discipline Advisory Committee. Failure to complete the program shall result in Ms. Falk to automatically proceed to MAHS Formal Hearing. (Item 5 on agenda)

It was moved by Morris, supported by Roberts, and approved Bulletin 1 of 2017 4th Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Roberts, and approved staff's recommendation to approve and distribute the 2014 Assessors Manual to all assessors in 2017 with authorization for use in 2018. The Commission also authorized continued use of the 2003 manual until the 2019 assessments and at that time only the 2014 manual would be authorized for use. In addition, the Commission approved to delegate authority to staff to take all the necessary steps to implement the CAMA Software Development Program. (Item 7 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order to overturn Long Lake Township, Grand Traverse County 2016 December Board of Review actions pertaining to parcel 28-08-377-027-00 and correct the 2015 taxable value. (Item 8 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order to overturn Sage Township, Gladwin County 2016 December Board of Review actions pertaining to parcel 120-018-200-003-00 and correct the 2015 taxable value. (Item 9 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the official order to certify the 2016 assessed and taxable values for Commercial, Industrial and Residential Real Property for the City of Menominee, Menominee County. (Item 10 on agenda)

It was moved by Morris, supported by Roberts, and approved staff's recommendation regarding State-Assessed Railroads and grant authority to staff to insert an override into the software to adjust the indicated interest and/or net operating income that are calculated using the taxpayer's report, along with a comment section that explains the justification for departing from the result obtained from the software. The Commission also granted authority to staff to change the process used to estimate the assessment of non-filing railcar owners. The Commission approved to revise the estimation procedure for 2017 and future years to be solely based on the immediately prior assessment year. (Item 11 on agenda)

It was moved by Morris, supported by Roberts, and approved the revised New Personal Property Frequently Asked Questions and Form 3427 – Application for Exemption of New Personal Property. (Item 12 on agenda)

It was moved by Morris, supported by Roberts, and approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Tax Rolls for the following: (Item 13 on agenda) These certifications will expire on **May 1, 2020**.

New Certifications:

Isabella County
Coe Township

Recertifications:

Jackson County
Tompkins Township

Livingston County
City of Brighton

Monroe County
City of Monroe

It was moved by Morris, supported by Roberts, and approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 14 on agenda)

These exemptions will either expire on **December 30, 2020 for a period of three (3 years) or December 30, 2022 for a period of five (5 years)**, 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	Years Approved
Monroe	Monroe Township	58-12-020-042-00	5 years
Monroe	Monroe Township	58-12-020-043-00	5 years
Calhoun	City of Battle Creek	4230-00-081-0	3 years
Washtenaw	Ypsilanti Township	K-11-14-187-006	5 years

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

It was moved by Morris, supported by Roberts, and approved to adopt the staff recommendations on the Exemptions Agenda. (Item 16 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Roberts, and approved to adopt the MCL 211.154 **Concurrences**. (Item 17 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Roberts, and approved to adopt the official order to certify and return the 2013 assessment roll for Laketon Township, Muskegon County. (Add on to agenda)

The Commission recognized Sam Licavoli with a resolution honoring him on his retirement and thanking him for his many years of service. Sam has been part of the field staff for over 13 years of dedicated service to the State of Michigan. (Add on to agenda)

It was moved by Morris, supported by Roberts, and approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda**. (Item 18 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Roberts, and approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 19 on agenda)

Bay County, Williams Township

154-16-0800 ERIC & EMILY ROSENBROCK 09-140-009-100-020-02
REAL PROPERTY

2016 AV from \$ 0 to \$ 99,300 TV from \$ 0 to \$ 84,640

Muskegon County, City of Muskegon Heights

154-16-0604 A-1 INVESTMENTS, LLC 61-26-770-039-0014-00
REAL PROPERTY

2016 AV from \$ 0 to \$ 14,000 TV from \$ 0 to \$ 14,000

Oakland County, City of Troy

154-16-0758 DEVANLAY RETAIL GROUP, INC. - 331 88-99-00-334-240
PERSONAL PROPERTY

2016 AV from \$ 52,810 to \$ 189,470 TV from \$ 52,810 to \$ 189,470

It was moved by Morris, supported by Roberts, and approved to **postpone** the following MCL 211.154 petition **until April 17, 2017**. (Item 19 on agenda)

Marquette County, Wells Township

154-16-0746 CARRIE ROBERTS 52-18-900-086-00
PERSONAL PROPERTY

2014 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000

2015 AV from \$ 0 to \$ 5,000 TV from \$ 0 to \$ 5,000

It was moved by Morris, supported by Roberts, and approved to **deny** the following MCL 211.154 petitions. (Item 19 on agenda)

Hillsdale County, City of Hillsdale

154-16-0589 KENNETH & SUSAN K. BILLINGS 30-006-435-103-04
REAL PROPERTY

2016 AV from \$ 0 to \$ 30,200 TV from \$ 0 to \$ 29,300

Wayne County, City of River Rouge

154-14-1140 EES COKE BATTERY, LLC 82-50-999-00-1096-005
PERSONAL PROPERTY

2012 AV from \$ 30,114,700 to \$ 35,902,344 TV from \$ 30,114,700 to \$ 35,902,344

154-15-0991 EES COKE BATTERY, LLC 82-50-999-00-1096-005
PERSONAL PROPERTY

2013 AV from \$ 24,396,000 to \$ 35,788,200 TV from \$ 24,396,000 to \$ 35,788,200
2014 AV from \$ 24,651,300 to \$ 35,341,700 TV from \$ 24,651,300 to \$ 35,341,700
2015 AV from \$ 28,455,900 to \$ 38,609,700 TV from \$ 28,455,900 to \$ 38,609,700

154-15-0992 DTE RIVER ROUGE, LLC 82-50-998-01-9892-003
PERSONAL-IFT PROPERTY

2013 AV from \$ 3,128,300 to \$ 3,181,700 TV from \$ 3,128,300 to \$ 3,181,700
2014 AV from \$ 3,019,600 to \$ 3,071,300 TV from \$ 3,019,600 to \$ 3,071,300
2015 AV from \$ 2,480,400 to \$ 22,881,800 TV from \$ 2,480,400 to \$ 22,881,800

It was moved by Morris, supported by Roberts, and approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 19 on agenda)

Public Comment (Item 20 on agenda): No member of the public wished to comment.

The next Commission meeting will be held April 17, 2017, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:20 a.m.

DATE TYPED: February 15, 2017

DATE APPROVED: March 3, 2017

Douglas B. Roberts, Chair
State Tax Commission

W. Howard Morris, Member
State Tax Commission