



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**

***Lansing Center / Meeting Room 201  
333 East Michigan Avenue, Lansing, Michigan***

***Monday, May 26, 2009  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC***

***Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of May 11, 2009. (Item 1 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved that the valuations enumerated by Ms. Parr and recommended by the Assessment and Certification Division be received and approved as the 2009 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. It was further moved that the report of preliminary equalized values be reproduced and transmitted to each county as required by law. The recommended Final 2009 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 18,569,309,970
Commercial	\$ 62,751,046,213
Industrial	\$ 24,892,041,476
Residential	\$ 287,554,868,349
Timber-Cutover	\$ 343,499,966
Developmental	\$ 612,159,456
<b>Total Real Property</b>	<b>\$ 394,722,925,430</b>
<b>Total Personal Property</b>	<b>\$ 29,178,365,858</b>
<b>Total Real and Personal</b>	<b>\$ 423,901,291,288</b>

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2009 assessment roll for Adams Township, Arenac County for being an uncertified unit for 2009. (Item 3 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the official order to assume jurisdiction of the 2009 assessment roll for New Haven Township, Gratiot County and order a complete reappraisal. (Item 4 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to assume jurisdiction of the 2009 assessment roll for Hendricks Township, Mackinac County for being an uncertified unit for 2009. (Item 5 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to overturn the actions of the December Board of Review for Pipestone Township, Berrien County and correct the omitted property for the parcel of 16-9999-0933-00-9 for the tax years of 2006, 2007, and 2008 and staff will process the request as provided by MCL 211.154. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to return jurisdiction of the 2007 assessment roll to Vermontville, Eaton County. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the proposed policy statement regarding frozen Taxable Value for Exemption Certificates. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 10 on agenda) ([See attached link for file identification](#))

It was moved by Morgan, 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 11 on agenda)

These certifications will expire on **May 1, 2012**.

**New Certifications:**

**Manistee County**  
Maple Grove Township

**Sanilac County**  
Village of Carsonville

**New Certification Denials:**

**Oakland County**  
Village of Ortonville

**Recertifications:**

**Calhoun County**  
City of Marshall

**Oakland County**  
City of Berkley

**Sanilac County**

Argyle Township	Buel Township	Custer Township
Delaware Township	Elmer Township	Evergreen Township
Fremont Township	Lamotte Township	Lexington Township
Maple Valley Township	Marion Township	Marlette Township
Minden Township	Moore Township	Speaker Township
Washington Township	Wheatland Township	Worth Township
City of Crosswell	City of Sandusky	City of Marlette
Village of Deckerville	Village of Lexington	Village of Forestville

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 11, 2009**. (Item 14 on agenda)

**Handy Township, Livingston County**

**154-09-0146** ASAHI KASEI PLASTICS NA INC.; 4705-98-201-011; PERSONAL-IFT PROPERTY

2007 AV from \$ 1,360,870 to \$ 3,294,930 TV from \$ 1,360,870 to \$ 3,294,930  
2008 AV from \$ 1,223,860 to \$ 2,963,750 TV from \$ 1,223,860 to \$ 2,963,750

**154-09-0147** ASAHI KASEI PLASTICS NA INC.; 4705-98-201-027; PERSONAL-IFT PROPERTY

2007 AV from \$ 0 to \$ 881,480 TV from \$ 0 to \$ 881,480  
2008 AV from \$ 0 to \$ 797,780 TV from \$ 0 to \$ 797,780

**154-09-0148** ASAHI KASEI PLASTICS NA INC.; 4705-98-201-003; PERSONAL-IFT PROPERTY

2007 AV from \$ 2,690,140 to \$ 2,302,170 TV from \$ 2,690,140 to \$ 2,302,170  
2008 AV from \$ 2,418,070 to \$ 2,086,260 TV from \$ 2,418,070 to \$ 2,086,260

**154-09-0149** ASAHI KASEI PLASTICS NA INC.; 4705-99-000-853; PERSONAL PROPERTY

2007 AV from \$ 545,630 to \$ 1,291,900 TV from \$ 545,630 to \$ 1,291,900  
2008 AV from \$ 849,550 to \$ 1,536,430 TV from \$ 849,550 to \$ 1,536,430

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 25, 2009**. (Item 14 on agenda)

**Delta Township, Eaton County**

**154-09-0099** MACY'S RETAIL HOLDINGS INC.; 23-040-090-100-815-00; PERSONAL PROPERTY

2007 AV from \$ 1,541,400 to \$ 685,688 TV from \$ 1,541,400 to \$ 685,688

**Garfield Township, Grand Traverse County**

**154-09-0104** MACY'S RETAIL HOLDINGS INC.; 28-05-900-065-80; PERSONAL PROPERTY

2007 AV from \$ 737,420 to \$ 350,892 TV from \$ 737,420 to \$ 350,892

**City of Grandville, Kent County**

**154-09-0100** MACY'S RETAIL HOLDINGS INC.; 41-50-58-021-407; PERSONAL PROPERTY

2007 AV from \$ 2,533,253 to \$ 809,652 TV from \$ 2,533,253 to \$ 809,652

**City of Novi, Oakland County**

**154-09-0105** MACY'S RETAIL HOLDINGS INC.; 63-50-99-01-018-000; PERSONAL PROPERTY

2007 AV from \$ 2,299,600 to \$ 1,144,228 TV from \$ 2,299,600 to \$ 1,144,228

**City of Southfield, Oakland County**

**154-09-0102** MACY'S RETAIL HOLDINGS INC.; 76-99-62-093-000; PERSONAL PROPERTY

2007 AV from \$ 1,468,300 to \$ 574,051 TV from \$ 1,468,300 to \$ 574,051

**Waterford Township, Oakland County**

**154-09-0101** MACY'S RETAIL HOLDINGS INC.; 63-W-99-00-004-600; PERSONAL PROPERTY

2007 AV from \$ 1,178,610 to \$ 391,003 TV from \$ 1,178,610 to \$ 391,003

**City of Ann Arbor, Washtenaw County**

**154-09-0106** MACY'S RETAIL HOLDINGS INC.; 09-90-00-030-350; PERSONAL PROPERTY

2007 AV from \$ 3,690,900 to \$ 1,588,854 TV from \$ 3,690,900 to \$ 1,588,854

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**. (Item 14 on agenda)

**City of Battle Creek, Calhoun County**

**154-08-1423** ASMO MANUFACTURING; 0101-07-440-0; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2006 AV from \$ 5,395,362 to \$ 5,148,522 TV from \$ 5,395,362 to \$ 5,148,522

**City of Lansing, Ingham County**

**154-09-0121** BUCHANNON LAW OFFICES; 90-33-01-08-700-000; PERSONAL PROPERTY

2008 AV from \$ 0 to \$ 1,500 TV from \$ 0 to \$ 1,500

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted**. (Item 14 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences. (Item 14 on agenda)

**Bath Township, Clinton County**

**154-08-1594** ATLANTIS CAMPUS COMMUNITIES LLC; 19-010-536-400-010-51; Real Property

2006 AV from \$ 9,794,700 to \$ 9,794,700 TV from \$ 9,794,700 to \$ 6,307,646

**154-08-1595** ATLANTIS CAMPUS COMMUNITIES II LLC; 19-010-536-400-010-05; Real Property

2006 AV from \$ 3,594,800 to \$ 3,594,800 TV from \$ 3,325,123 to \$ 2,664,533

**154-08-1596** ATLANTIS CAMPUS COMMUNITIES III LLC; 19-010-536-400-010-02; Real Property

2006 AV from \$ 9,936,100 to \$ 9,936,100 TV from \$ 9,626,238 to \$ 7,396,182

**City of Kingsford, Dickinson County**

**154-09-0201** MACQUARIE EQUIPMENT FINANCE LLC; 22052-930-003-10; Personal Property

2009 AV from \$ 0 to \$ 9,900 TV from \$ 0 to \$ 9,900

**Cottrellville Township, Saint Clair County**

**154-08-1653** DE GREGORY R-T & T CABINETS; 74-17-999-0070-000; PERSONAL PROPERTY

2007 AV from \$ 10,000 to \$ 0 TV from \$ 10,000 to \$ 0

**City of Ann Arbor, Washtenaw County**

**154-09-0191** URBAN OUTFITTERS INC.; 09-90-00-034-454; PERSONAL PROPERTY

2007 AV from \$ 97,900 to \$ 132,500 TV from \$ 97,900 to \$ 132,500

2008 AV from \$ 107,700 to \$ 116,200 TV from \$ 107,700 to \$ 116,200

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

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

It was moved by Morgan, supported by Roberts, and unanimously approved to issue an order for Walter Toebe Construction Company property in the City of Wixom.

Steve Mellen appeared before the Commission on behalf of Equalization Directors regarding the Equalization Sales Study and Dates for 2010. It was moved by Morgan, supported by Roberts, and unanimously approved to move the sales study dates back one month to: Two Year Study – October 1, 2007 through September 30, 2009 / Single Year Study – October 1, 2008 through September 30, 2009.

The Commission will next meet on June 2, 2009 for State Assessed Appeals only at the Austin / Treasury Building.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:15 a.m.

**DATED TYPED:                    May 27, 2009**

**DATE APPROVED:                June 2, 2009**

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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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**Frederick W. Morgan, Member  
State Tax Commission**