



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

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

**Okemos Conference Center, Okemos Ballroom  
2187 University Park Drive, Okemos, Michigan**

**And**

**Virtual Meeting via Microsoft Teams**

**Tuesday, December 14, 2021  
9:00 a.m.**

**Peggy L. Nolde, Chairperson  
W. Howard Morris, Member STC  
Mark A. Davidoff, Member STC**

**David A. Buick, Executive Director  
LaNiece Densteadt, Recording Secretary**

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

Chairperson Nolde stated the following: I would like to introduce our new Tax Commissioner Mark Davidoff. Welcome to the State Tax Commission. If you would like to tell us a little bit about yourself before we begin the meeting.

Commissioner Davidoff stated the following: Thank you and I am glad to be here. I am a CPA by trade. I am a retired partner from Deloitte, LLP. I currently serve as the President and CEO of The Fisher Group which is a family office organization in Southfield and a lifelong Michiganian and honored to be here.

It was moved by Morris, supported by Nolde, and approved to adopt the minutes of November 16, 2021, as presented. Commissioner Davidoff abstained from the approval as he was not present for the November 16, 2021 meeting. (Item 1 on agenda)

**Public Comment** – Agenda Items 3 through 20 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-20.

Commissioner Morris stated the following: I would like to extend my congratulations to all the individuals on the 2021 list with special acknowledgement to those achieving the MMAO certification.

Chairperson Nolde stated the following: I as well would like to congratulate everyone. It was a great list and I look forward to seeing the MCAT's moving up and everyone else advance. Thank you for your participation in assessing and best wishes. Always know you can contact the State Tax Commission if you have questions.

It was moved by Morris, supported by Davidoff, and unanimously approved to recognize students who have successfully completed their course work during the 2021 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 3 on agenda)

The STC recognized the following 176 Michigan Certified Assessing Technicians:

Benjamin Albin	Khiela Alpers	Armanda Alvarez
Brian Anklam	Ammnuel Ashame	Tracy Bagley
Chanel Jenkins Baldwin	Melissa Bardecki	Susan M. Barkley
Jason Barra	Barbara Battle	Mindy Becker
Sarah Behmlander	Drew Benson	Haley Bizek
Terri L. Blake	Amanda Bloom	Nicole Bonenfant
Raymond Borregard	Alexa H. Bowman	John Bowman
Ginni Braddy	Stanley Bragg, Jr.	Sandra S. Brewbaker
Brendan Bronson	Duane J. Brown	Tina M. Brown
Zachary Buda	Arielle Bullard	Eric Bussis
Beth Canaley	Trevon Cannon	Grace Catlin
Joanna Coddington	Nicole Collins	Matt Courser
Amy Crank	Wyatt Crawford	Marybeth Dame
Nicole Davidson	Jennifer DeLorge	Damon DeShazer
Max DeVoogd	Amber Dickerson-Janssens	Tabatha M. Diem
Gerald DePeitro	Rocco DiPonio	Kristy Doe
Jacquelyn Echols	William Edwards	Milan Eldred
Joseph G. Ferrari	Loren Ferreria	Jean-Pierre Fowler
Tiffany Franklin	Falina Freeman	Rodney E. Fuller
Joseph Fuoco	Kashara German	Mary Catherine Godvin
Ann Golden	John A. (Jack) Gosselin	John R. Gosselin
Sharon D. Gresly	Nancy L. Griwicki	Amanda Grover
William Grubb	Ruth Grulke	Rachel L. Hager
Karen Haldeman	Kevin M. Hicks	Stephanie Hodges
Tina Hoenicke	Lori Hogston	Danielle Hughes
Janvier Irafasha	Kimberly Jackson	Michelle Jenny
Jacob Johnson	Karrie Johnson	Keisha Johnson
Jessica Kidder	Matt Kirwin	Joshua Knepper
Shawn Knoll	Grace Kowalski	BethAnn Kozicki
Linda Koziol	Eric Kubsch	Joshua LaBrenz
Tobi G. Lake	Katlyn Laurel	Brian Lewandowski
Emily Linden	Mona Littlejohn	Brennan Lowry
Sheryl Lucas	Angelica Lugo	Kristy Lundewall
Leatrice Lyons	April MacKinnon	Ila Mae Mahon

Sarah Masserant  
Sara McLeery  
Sabrina McGirr  
Christopher Mihelich  
Antonio Mitchell  
Krys Myers  
Nathaniel Olson  
Morgan Pankiewicz  
Kristina Pillette  
Alexander Renius  
Darren Rockcole  
Carrie Ross  
Jeanette Schrameck  
Shelbi Sear  
Ali Shebley  
Lisa Smith  
Sheri Sosnowski  
Erin Stratton  
Kuwana Thomas  
Kathleen Trischler  
Hillary Venier  
Shawna S. Walraven  
James Weiland  
Timothy Wicklund  
Alex Wolff

Kelly Mazurkiewicz  
Michelle McCraw  
Andrea McKeage  
Trina Milburn  
Maria Muhammad  
Michael Nevala  
Katelyn Olzewski  
Terry Patterson  
Patricia Plont  
Alec Rinaldi  
Olivia Romano  
Abraham Schafer  
Alex Z. Schultz-Spradlin  
Chelsey Seif  
Nicholas Siedlecki  
Stacy Smith  
Caitlin Stone-Webber  
Moonmoon Sultanta  
Jack Todd  
Sadock A. Truman, Jr.  
Victor Verpooten  
Francine Washington-Powell  
Linda Lou Wernette  
Amber Wiersma

Angie McCann  
Tracie McCune  
Stacie McNees  
Daniel Mills  
Heather Muzzy  
Bernadette Okonkowski  
Quameise Otis  
Kevin Peters  
Stephen Prybylski  
Jacqueline Robinson  
Natasha Rosebush  
Monica Schafer  
Lindsay Scott  
Daniel Selman  
Ashley Simmons  
Brad Solomon  
Michele Story  
Annika Taylor  
Echo Torrez  
Sherry Veal Turner  
Sean Walker  
Morgan Webb  
Bradley White  
Dale G. Witt

The STC recognized the following 94 Michigan Certified Assessing Officers:

Nolan J. Arbour  
Sarah N. Behmlander  
Mary Joe Calkins  
Sara Capa  
Robin Chrisoffersen  
Kelsy N. Cox  
Eric M. David  
Willie Donwell  
Dale Drerup  
Isaac D. Entz  
Heidi L. Gartley  
Dylan Grubaugh  
LaMeka Harrison  
Madeline M. Howell  
William Joseph  
Tom Kellogg  
Stephen King  
Carol LaClair  
Mona Littlejohn

Laura Bayley  
Ralph Bemis  
Bonny S. Campbell  
Peter Casler  
KC Clegg  
Jessica Crawford  
Brent Desjarlais  
Kara Dougherty  
KalaMae M. Dunn  
Carl K. Fowler, Jr.  
Shelly Gentner  
Rodney Haddix  
Carla L. Hill  
Janice T. Inman  
Kevin Kalinec  
Steen R. Kelly  
Eric R. Kubsch  
Stephanie LaTour  
Mark Lorkowski

Julie A. Beeker  
Frances Burton  
Cheneta L. Campbell  
Dan Cervi  
Thomas Clemens, III  
Darrin Darga  
Erica A. Dethloff  
Michael Dougherty  
Ryan Ebright  
Beth Friend  
Paula S. Goodwin  
Jen Harris  
Matthew Hoevenaar  
Roxana Johnson-DePalma  
Brenton Keech  
Cheryl King  
Brittany Kuhnle  
Kyle Liberati  
Morgan R. Loucks

Tyler Malek  
Anthony Markwort  
Monica McMichael  
Lisa Minto  
Seth A. O'Loughlin  
Katherine Ralston  
Charles Russell, Jr.  
Sarah Shannon  
Samantha Sobaski  
Mikyla L. Sweet  
Jene L. Urban  
Howard C. Whaley  
Sara Zayas

Kristyn Malkowski  
Sheila Martin  
Dawn Meeker  
Richard Mobley  
Nathanial Olson  
Craig Reiter  
Miles Schmidt  
Parker Skeel  
John Sorovetz  
Cody T. Toomey  
Christine Vandenberg  
James Whitten

Kayla M. Marchington  
Benjamin McCleery  
Jenelle Michaels  
Kelli Navarro  
Ellen Papineau  
Dan Rimpel, Jr.  
Heather Schroeder  
Andrew Smith  
Gabrielle R. Story  
Christina Tyynismaa  
Charles Webster  
Roy A. Wicht

The STC recognized the following 38 Michigan Advanced Assessing Officers:

Kathleen Angelo  
Joseph Clark  
Harley Day  
Benjamin Griffin  
Heather Hoffman  
Hannah Marie Jacques  
Angie Kurmas  
Richard McGrew  
Cherry Mesa  
Jacqueline Solomon  
Katie VanEenanaam-Carpenter  
John Vaseau  
Alexandria Wilkinson

Deborah Ballard  
Amy Clous  
Jaikob Djerf  
Judy Herald  
Alvin Horhn  
Stephen Jones  
Chloe Macomber  
Jessica McLean  
Jennie Miller  
Michele Tabor  
Joseph VanHassel  
Rachel Wandrie

Chris Boggus  
John Cunningham  
Mildred Gasperich  
Tony Hobyak  
Hannah Jackson  
Janice Ketcham  
Dorothy Manley  
Nicole Merlo  
Thad Pepper  
Kelly Thueme  
Robert VanMunster  
Barry Wauldron

The STC recognized the following 7 Michigan Master Assessing Officers:

John Baumann  
Dawn M. Burek  
Kayla M. Ripley

Keegan Bengel  
Joshua P. Morgan

Allan J. Berg  
Shalice R. Northrop

The Commission received an update from staff on the Assessor Education Programs and accepted the following summary: (Item 4 on agenda)

Michigan Certified Assessing Technician (MCAT) Program:

The MCAT Program was offered online by both outside organizations and the State at various times throughout 2021. The program will be offered through the State six times in 2022. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

#### Michigan Certified Assessing Officer (MCAO) Program:

MCAO Programs were offered as a 6-month online program. The January MCAO Programs were offered in Lansing, Marquette and Novi in 2021. A May Program successfully took place in Big Rapids. June Programs were again offered in Lansing, Marquette and Novi. The application period for the January 2022 classes in Lansing, Marquette and Novi was just completed with eight-five applicants. Accommodations were made for eighty-one of the eighty-five applicants. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

#### Michigan Advanced Assessing Officer (MAAO) Program:

The MAAO one year online/lecture hybrid was offered in April and October of 2021. There were sixteen self-paced courses offered in 2021, including Principles of Appraising, Statistics and Basic Income courses in the Upper Peninsula. The MAAO Program will be offered both in April and October of 2022 along with the self-paced courses. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

#### Michigan Master Assessing Officer (MMAO) Program:

The MMAO Program is a comprehensive one-year program. The program begins with four six-week classes offered in an online/hybrid format: Advanced Market, Advanced Income, Advanced Depreciation & Highest and Best Use and Final Reconciliation. Students have their first part of the two-part final exam at the end of 24 weeks and write an appraisal report. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

The Commission received an update from staff on the CAMA Data Standards. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the following recommendations of the CAMA Data Standards Committee: (Item 5 on agenda)

1. Adopt the revised State Tax Commission CAMA Data Standards dated December 14, 2021. The items that were revised include the Codes for Taxable Status, the Study Type Codes for use with forms L-4018R and L-4018P, Define Terms of Sale, and Sales Verification.
2. Adopt the Standards Regarding Factors, Forms, Fractions, Multipliers, Ratios, Rates and Rounding.
3. Maintain the CAMA Data Standards Committee consisting of representation from the assessing, equalization, and CAMA vendor community, including the chairs of the standards committees of the Michigan Assessors Association and Michigan Association of Equalization Directors.
4. Direct the Property Services Division staff to work with the Committee to develop additional educational opportunities for 2022.
5. Direct the Committee to continue research in coordination with the Michigan Assessors Association and the Michigan Association of Equalization Directors into the development of new standards for possible future implementation for assessor change reasons, adjustment change reasons, and use codes.

6. Direct the Committee to conduct an annual review of the CAMA Data Standards, implementation, and education plan, receiving input and recommendation from the assessing/equalization community for changes or enhancements that will ensure that the standards continue to provide best practices that result in uniform and equitable assessment administration across the State.
7. Direct the Committee to provide the State Tax Commission with the results of the annual review with any recommended changes to the CAMA Data Standards.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements and accepted the following summary: (Item 6 on agenda)

1. Of the 314 local units reviewed, 48% had perfect reviews in the assessment roll analysis portion. In late 2020, there were several adjustments made to the Poverty Guidelines statute. Local units were required to adjust their guidelines and policies before the 2021 March Board of Review. This late change caused several units to fail the Poverty Guidelines portion of the review. The percentage of perfect reviews would have been 72% if not for Poverty Guideline failures.
2. The informational section, which does not require a corrective action plan from the local unit, indicated that a large majority of the units matched the local unit 4022 to the county, had proper procedures for exemptions, and were properly completing Form 4142 for PRE interest. However, 61% of the units did not provide Land Value Maps created to previous State Tax Commission specifications.
3. The 2021 reviews indicated passing rate improvements in most categories except for a slight decrease in ECF Determinations and a decrease in Poverty Guideline failures which are tied to the Exemption Processed failures:
  - ECF Determinations decreased from 94% to 92%
  - Land Value Determinations improved from 88% to 89%
  - Overrides and Flat Land Values improved from 91% to 96%
  - Personal Property Canvass remained at 100%
  - Small Taxpayer Exemption processing improved from 87% to 93%
  - Poverty Guidelines dropped from 93% to 68%
  - Poverty Asset Test improved from 89% to 93%
  - Exemptions Processed decreased from 89% to 79%
  - Board of Review Authority improved from 94% to 98%
  - Property Transfer Affidavit Penalty improved from 94% to 95%
4. Seventy-five follow up reviews were conducted on local units who still had issues remaining from previous years audits. Of those, 28 will require another follow up review in 2022.
5. We anticipate a total of about 58 local units will require a follow up review in 2022. Additionally, we have 16 counties scheduled for a regular AMAR review in 2022.
6. In 2021, the STC returned assessment rolls to 12 units and assumed the assessment roll in seven units.
7. Staff has started to develop new audit requirements resulting from the "Assessing Reform" legislation. The requirements of the legislation will take effect in 2022 and the new audit will be first implemented in 2023. We will continue to work with stakeholders in the development of the audit along with the local unit requirements.

During 2022, we will also continue our outreach to those units going through the current AMAR review as well as beginning to provide education on the new audit that will be implemented in 2023.

The Commission accepted to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review by providing a Certificate of Achievement to the following: (Item 7 on agenda)

**Antrim County**

Chestonia Township  
Jordan Township  
Mancelona Township

Elk Rapids Township  
Kearney Township  
Star Township

**Branch County**

Alganssee Township  
Bronson Township  
California Township  
Quincy Township

Batavia Township  
Butler Township  
Noble Township  
Union Township

**Jackson County**

Concord Township  
Sandstone Township

Rives Township  
Waterloo Township

**Kalkaska County**

Rapid River Township

**Macomb County**

Armada Township  
City of Center Line  
Clinton Township  
City of Fraser  
Lenox Township  
City of New Baltimore  
Richmond Township  
City of St. Clair Shores  
City of Utica

Bruce Township  
Chesterfield Township  
City of East Pointe  
Harrison Township  
City of Mount Clemens  
Ray Township  
City of Roseville  
City of Sterling Heights  
City of Warren

**Oscoda County**

Elmer Township

**Wayne County**

City of Allen Park  
Brownstown Township  
City of Dearborn  
City of Flat Rock  
City of Grosse Pointe  
City of Grosse Pointe Park  
City of Grosse Pointe Woods  
City of Harper Woods  
City of Inkster

City of Belleville  
Canton Charter Township  
City of Dearborn Heights  
City of Garden City  
City of Grosse Pointe Farms  
City of Grosse Pointe Shores  
City of Hamtramck  
City of Highland Park  
City of Lincoln Park

City of Livonia  
City of Northville  
City of Plymouth  
City of River Rouge  
City of Romulus  
Sumpter Township  
Van Buren Township  
City of Westland

City of Melvindale  
Plymouth Township  
Redford Township  
City of Riverview  
City of Southgate  
City of Taylor  
City of Wayne

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the revised Bulletin 13 of 2021 Property Tax and Equalization Calendar for 2022. (Item 8 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the revised Board of Review Questions and Answers. (Item 9 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the STC Policy on Virtual Board of Review Training Requirements. (Item 10 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the memorandum on Guidance Regarding Valuation and Assessment of Photovoltaic (Solar) Electric Generation Systems. (Item 11 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Wind Turbine Reporting Form 4565 – 2022 Wind Energy System Report. (item 12 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the 2022 Pipeline Economic Factors and direct staff to report back at the February 15, 2022, meeting with a recommendation for a work group that will review pipeline tables and factors. (Item 13 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Legislative Reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2020 and 2021 Tax Years. (Item 14 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal and MOAHR Order of Dismissal be accepted and entered in which Roy Kissinger shall surrender his assessor certification #R-5843 on or before January 13, 2022. Mr. Kissinger shall not act as the assessor of record for any local unit of government upon surrender of his assessor's certification. (Item 15 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation regarding the City of Livonia, Wayne County's request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 16 on agenda)



It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Tax Rolls for the following: (Item 17 on agenda)

These certifications will expire on **May 1, 2024**.

**Recertifications:**

**Ontonagon County**

Interior Township

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Assessment Rolls for the following: (Item 18 on agenda)

These certifications will expire on **May 1, 2024**.

**New Certifications:**

**Antrim County**

Elk Rapids  
Kearney Township

**Livingston County**

Hamburg Township

**Recertifications:**

**Houghton County**

Torch Lake Township

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 19 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 20 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 21 on agenda) ([Concurrence Agenda Link](#))

At 9:24 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Non-Concurrence Agenda hearings.

The Commission came back into session at 9:30 a.m. for their scheduled MCL 211.154 Non-Concurrence Agenda hearings and the remaining items on their agenda.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 22 on agenda) ([Special Items Agenda Link](#))

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda**. (Item 23 on agenda) ([Non-Concurrence Agenda Link](#))

**Exemption Hearings** (Item 24 on agenda):

No requests were received for Administrative Hearings Regarding Air and Water Pollution Control Exemptions.

**Public Comment** (Item 25 on agenda):

No member of the public wished to speak at public comment.

**Other Items for Discussion** (Item 26 on agenda):

Executive Director Buick stated the following: This week as part of the Equalization process, we were made aware that some irregularities for property cards in Menominee County and a variety of local units which are causing some issues for the Equalization Director. Staff are working on what I believe is a systemic issue throughout some of the local units and we need to take a deeper dive into looking at the record cards and what is actually recorded on the record cards and what are the improvements on the parcels. We found more than we are comfortable with where parcels have improvements, and they are not recorded on the record card. Staff are in the process right now of gathering the databases from all the assessors in the County to look at the issues and compare it with what the Equalization Director has done. I am making a recommendation for the Commission to order a special AMAR review of Menominee County. When the AMAR review is performed now, we are not doing the record card review as we had in the first round. In this round of AMAR reviews all of the local units passed in Menominee County, but we didn't do a record card review. Based on what we are seeing in the record cards I recommend we do a special AMAR in Menominee County with a record card review.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the recommendation of Executive Director Buick and order a special AMAR in Menominee County with a record card review and report back to the Commission of the findings.

Executive Director Buick stated the following: It is that time of year the Legislature is winding down and I know there are a couple of bills that are potentially going to be passed out today and sent to the Governor for approval. With that in mind I am going to request that you give staff approval to issue interim guidance between now and your February meeting. If there is any legislation that passes that requires changes just in forms or guidance before your next meeting in February. Otherwise, we would have to bring everybody back for a meeting at the beginning of January. If you give us permission to do the interim guidance and I will bring it to you at your February meeting for approval.

Chairperson Nolde stated the following: I support the State Tax Commission staff to handle the interim guidance until we come back in session in February to act. Due to the timing with everything going on we appreciate you doing that part.

Executive Director Buick stated the following: My understanding is that they are going to meet today. I know the Senate has three days scheduled. I heard the House is just going to meet today. We may know early tomorrow morning what is going to happen.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the recommendation of Executive Director Buick to allow staff to issue interim guidance that requires changes in forms or guidance before the next Commission meeting in February.

The February 15, 2022, Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos A & B, 2187 University Park Drive, Okemos. In order to limit the spread of COVID-19, the meeting will also be available virtually via Microsoft Teams. The agenda along with a video and audio link to the virtual meeting will be posted on the State Tax Commission's website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) one week prior to the meeting.

It was moved by Morris, supported by Davidoff, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:40 am.

**DATE TYPED:** December 15, 2021

**DATE APPROVED:** February 15, 2022

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**Peggy L. Nolde, Chairperson  
State Tax Commission**

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**W. Howard Morris, Member  
State Tax Commission**

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**Mark A. Davidoff, Member  
State Tax Commission**