



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 A & B Rooms
2187 University Park Drive, Okemos, Michigan***

***Tuesday, February 11, 2020
9:00 a.m.***

***PRESENT: W. Howard Morris, Member STC
Leonard D. Kutschman, 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.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the minutes of December 17, 2019. (Item 1 on agenda)

Public Comment – Agenda Items 3-11 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-11.

A memorandum was provided to the Commission for informational purposes only indicating the Draft 2020 DNR PILT Roll will be available on the State Tax Commission's website no later than February 15, 2020. The deadline for Assessor and Equalization Directors to provide comments concerning the roll will be March 16, 2020. The 2020 DNR PILT Roll (Tax Roll) is scheduled for final approval at the April 7, 2020 State Tax Commission Meeting. (Item 3 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the 2019 STC Annual Report. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 1 of 2020 4th Quarter Interest Rates. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 2 of 2020 Millage Requests and Rollbacks. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the 2020 Millage Rollback Forms:

- Form 610 – 2020 Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were Not Equalized as Assessed in 2019 or 2020
- Form 612 – 2020 Millage Reduction Fraction Computation
- Form 613 – 2020 Complete Millage Reduction Fraction Computation
- Form 614 – 2020 Tax Rate Request
- Form 2166 – 2020 Millage Reduction Fraction Calculations Worksheet
- Form 5190 – 2020 Allocation Rates

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Policy Statement Regarding Applications for Tax Credits for State Assessed Utility Roll. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to overturn Republic Township, Marquette County 2019 December Board of Review actions related to the following parcels: 52-12-116-018-00 and set the 2019 Assessed and Taxable Value at \$113,200, 52-12-114-015-10 and set the 2019 Assessed and Taxable Value at \$9,000, 52-12-127-028-00 and set the 2019 Assessed Value at \$57,500 and 2019 Taxable Value at \$39,320, 52-12-491-001-00 and remove the Disabled Veteran’s Exemption for previous years of 2016, 2017 and 2018, and 52-12-110-005-00 deny the Principal Residence Exemption claim for 2019 as there is no application on file and owner is receiving a similar exemption in another state. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to overturn Orion Township, Oakland County 2019 December Board of Review actions related to parcel O-09-04-402-0127 and grant the Disabled Veteran’s exemption for the 2019 tax year, cancel any 2019 taxes associated with this parcel and to notify the taxpayer of the processing of the exemption. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemption for the following: (Item 11 on agenda)

This exemption will expire on **December 30, 2022 for a period of three (3 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
Washtenaw	Ypsilanti Township	K-11-11-490-025	3 Years

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the **Special Items Exemptions Agenda** except for Certificate Numbers 2019-046 and 2019-070. It was moved by Kutschman, supported by Morris, and unanimously approved to postpone Certificate Numbers 2019-046 (John P. Sullivan Distributing Inc.) and 2019-070

(Barrett Donut Mixes, Inc.) until a future STC Meeting to allow staff and the local unit to research further when construction began and if there was a request for an industrial development district filed with the local unit of government. (Item 12 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 13 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda** and correct the parcel number on 154-20-0006 to 64-99-00-001-002. (Item 14 on agenda) ([See attached link for file identification](#))

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

It was moved by Kutschman, supported by Morris, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 16 on agenda)

Gaines Charter Township, Kent County

154-19-0796 SHARER, TIM & STEPHANIE 41-22-11-401-008
REAL PROPERTY

2017 AV from \$55,400 to \$102,200 TV from \$55,357 to \$99,788
2018 AV from \$55,400 to \$103,100 TV from \$55,400 to \$101,884
2019 AV from \$212,700 to \$258,600 TV from \$212,700 to \$258,600

Iosco Township, Livingston County

154-19-0790 MCNETT, IAN & ALEXIS 4709-29-400-032
REAL PROPERTY

2019 AV from \$0 to \$114,800 TV from \$0 to \$114,800

Pittsfield Charter Township, Washtenaw County

154-19-0735 LOCKHEED MARTIN L-99-30-018-145
PERSONAL PROPERTY

2019 AV from \$2,201,700 to \$2,326,200 TV from \$2,201,700 to \$2,326,200

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 16 on agenda) ([See attached link for file identification](#))

Public Comment (Item 17 on agenda):

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

Other Items for Discussion (Item 18 on agenda):

Michael Frantti appeared before the Commission to appeal his removal from the January 2020 Marquette MCAO Program for disruptive behavior. Mr. Frantti provided the Commission with documentation regarding his appeal and asked to be reinstated into the program. An investigation was conducted by staff into the incident that occurred during the Michigan Certified Assessing Officer (MCAO) classroom session and those results were provided to Mr. Frantti and the State Tax Commission for review.

Mr. Frantti stated the following: I have reviewed the investigation documentation that was sent to me and am accused of untruthful actions and lies. None of these statements are truthful of my behavior. I attended my first MCAO class session happy, excited and ready to learn. That is why I appear here to appeal my immediate removal from the MCAO training program and concerns involving my MCAT certificate. I respectfully request the STC review my case in depth regarding my pursuit in this occupation of assessing. I feel the two programs, MCAT and MCAO, should be separated and be evaluated on different scales due to the results that each endeavor ends with, a technician certificate or a licensed assessor. I plead to the STC that my MCAT certificate go untouched and I be re-instated in the MCAO program.

It was moved by Morris, supported by Kutschman, and unanimously approved to support the removal of Mr. Michael Frantti from the January 2020 Marquette MCAO Program.

The next Commission meeting will be held April 7, 2020, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:40 a.m.

DATE TYPED: February 12, 2020

DATE APPROVED: May 11, 2020

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

**Leonard D. Kutschman, Member
State Tax Commission**