

## STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RICK SNYDER GOVERNOR NICK A. KHOURI STATE TREASURER

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

State Treasurer's Board Room Richard H. Austin / Treasury Building 430 W. Allegan, Lansing, Michigan

Friday, March 3, 2017 3:00 p.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 February 14, 2017. (Item 1 on agenda)

Executive Director Frick provided a reappraisal update regarding the City of Hamtramck and the City of Detroit in relation to correspondences received from the City of Hamtramck and the City of Detroit regarding the 2017 assessment rolls.

First, Executive Director Frick provided background on the City of Hamtramck's response to an AMAR review in 2015 that detailed the submission of a corrective action plan that included completion of a reappraisal for the 2017 year. That corrective action plan did indicate that the City was under fiscal constraints but understood the importance of correct assessing records. The City notified the Commission on February 28, 2017 that due to a lack of staff, they have been unable to implement the reappraisal for the 2017 year and are requesting the Commission approve an extension to implement the reappraisal until 2018.

It was moved by Morris, supported by Roberts, and approved to grant the extension for the City of Hamtramck to implement their reappraisal for the 2018 year. (Item 2 on agenda)

Next, Executive Director Frick provided background on the status of the City of Detroit's reappraisal of the residential class. The City of Detroit has been working for the past two years to complete a reappraisal of the residential class. At the December 13, 2016 State Tax Commission meeting, the Commission unanimously approved to retain authority over the reappraisal and approved the City of Detroit to implement the work completed to date on the residential class for the 2017 assessing roll, with the understanding that the City will develop a work plan for the Commission. The State Tax Commission was notified that the

City of Detroit does not have an assessor of record who is able to sign the 2017 assessment roll. On March 1, 2017 the City of Detroit requested the State Tax Commission enter an order prior to March 6, 2017 directing Wayne County to certify the City's 2017 assessment roll pursuant to the Commission's statutory authority under MCL 211.10d(6).

It was moved by Morris, supported by Roberts, and approved to adopt the official order at the request of the City of Detroit to have the Wayne County Equalization Director sign the 2017 assessment roll for the City of Detroit, Wayne County. Further, the Commission orders that Wayne County Equalization when affixing their signature to Form 2691, or any other form pertaining to the certification of the 2017 roll note on such form that the signature on this form is required by Order of the State Tax Commission. The Department of Treasury's monitor, John Ryan and Associates, will continue to monitor the reappraisal work on behalf of the State of Michigan and the State Tax Commission in order to establish a framework for continuing work on the residential class. (Item 2 on agenda)

Public Comment (Item 3 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 3:10 p.m.

DATE TYPED: March 3, 2017

DATE APPROVED: April 17, 2017

Douglas B. Roberts, Chair State Tax Commission

W. Howard Morris, Member State Tax Commission