



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

NICK A. KHOURI
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

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

***Monday, April 9, 2018
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
W. Howard Morris, Member STC
Leonard D. Kutschman, 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 Kutschman, and unanimously approved to adopt the minutes of February 13, 2018. (Item 1 on agenda)

Public Comment – Agenda Items 3-15 Only (Item 2 on agenda): No member of the public wished to speak at public comment on agenda items 3-15.

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 3 of 2018 Millage Rollback. (Item 3 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 4 of 2018 Computerized Database System Assessment Roll. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the 2018 Values for DNR PILT Properties. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation regarding the 2018 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation to rescind the Recommended Classification Codes adopted on April 21, 2011 and approved for use by assessors the revised Recommended Classification Codes. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to receive and review the revised Form 603 (L-4018R) – State Tax Commission Analysis for Equalized Valuation of Real Property and place this item on the State Tax Commission’s May 14, 2018 meeting agenda for formal approval. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Hematite Township, Iron County for failure to correct all of the deficiencies after a second follow-up AMAR Review and ordered Hematite Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the official order to overturn the Sparta Township, Kent County March Board of Review and grant the disabled veteran’s exemption for the 2018 tax year for parcels 05-22-204-002 and 41-05-23-355-011 and order Sparta Township to process the exemptions for the two qualifying parcels and cancel any 2018 taxes associated with the parcels. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to revoke Mr. Donald Cook’s Certificate in Assessment Administration. (Item 11 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to revoke Mr. Henry DeGroot’s Certificate in Assessment Administration. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to revoke Mr. Howard Lumsden’s Certificate in Assessment Administration. (Item 13 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 Exemptions for the following: (Item 14 on agenda)

These exemptions will expire on **December 30, 2021 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-11-11-241-004	3 years
Calhoun	City of Marshall	13-53-000-214-00	3 years
Washtenaw	City of Ann Arbor	09-12-02-300-037	3 years
Washtenaw	Ypsilanti Township	K-11-18-220-123	3 years

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 15 on agenda)

These certifications will expire on **May 1, 2021**.

New Certifications:

Mackinac County

St. Ignace Township

Mecosta County

City of Big Rapids

Recertification's:

Alcona County

Greenbush Township

Gustin Township

Harrisville Township

Hawes Township

Millen Township

Alpena County

City of Alpena

Berrien County

Coloma Charter Township

City of St. Joseph

City of Watervliet

Kent County

Grand Rapids Charter Township

Monroe County

Exeter Township

Oakland County

City of Royal Oak

Otsego County

Hayes Township

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

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 17 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**. (Item 18 on agenda) ([See attached link for file identification](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda For Profit Entities**. (Item 19 on agenda) ([See attached link for file identification](#))

It was moved by Roberts, supported by Kutschman, and unanimously approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda** and reinstate MCL 211.154 petitions 154-16-0813 and 154-16-0814 directing staff to provide a staff recommendation to the Commission on petitions 154-16-0813 and 154-16-0814 at the Commission's May 14, 2018 meeting. (Item 20 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 21 on agenda)

Tuscarora Township, Cheboygan County

154-17-0816 KURT & ANN FISHER 16-161-I31-014-002-00
REAL PROPERTY

2015 AV from \$ 39,900 to \$ 46,836 TV from \$ 33,341 to \$ 40,277
2016 AV from \$ 54,800 to \$ 54,800 TV from \$ 33,441 to \$ 40,398
2017 AV from \$ 58,200 to \$ 58,200 TV from \$ 33,741 to \$ 40,760

Portage Township, Houghton County

154-18-0003 DONALD CLINE & JOHN BURKMAN 31-010-064-005-10
REAL PROPERTY

2016 AV from \$ 10,632 to \$ 27,292 TV from \$ 3,632 to \$ 21,193
2017 AV from \$ 10,632 to \$ 27,292 TV from \$ 3,664 to \$ 21,384

City of Garden City, Wayne County

154-18-0031 PURI INVESTMENTS LLC 35-010-01-0020-303
REAL PROPERTY

2016 AV from \$ 498,500 to \$ 265,600 TV from \$ 476,023 to \$ 243,123
2017 AV from \$ 536,300 to \$ 306,400 TV from \$ 480,307 to \$ 245,311

City of Garden City, Wayne County

154-18-0032 PURI INVESTMENTS LLC 35-010-01-0022-006
REAL PROPERTY

2016 AV from \$ 335,400 to \$ 191,700 TV from \$ 317,951 to \$ 174,251
2017 AV from \$ 351,100 to \$ 175,600 TV from \$ 320,812 to \$ 175,600

It was moved by Kutschman, supported by Morris, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 21 on agenda)

City of Ann Arbor, Washtenaw County

154-17-0832 DEEPFIELD NETWORKS 09-90-00-080-477
PERSONAL PROPERTY

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

2015 AV from \$ 5,000 to \$ 50,200 TV from \$ 5,000 to \$ 50,200
2016 AV from \$ 25,000 to \$ 111,200 TV from \$ 25,000 to \$ 111,200

It was moved by Kutschman, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions **until May 14, 2018**. (Item 21 on agenda)

Lake Township, Huron County

154-17-0701 FRANCIS & JOAN CREWS & LARRY W. 3213-016-317-00
REAL PROPERTY

2015 AV from \$ 394,500 to \$ 401,600 TV from \$ 342,128 to \$ 351,429
2016 AV from \$ 393,400 to \$ 396,300 TV from \$ 343,154 to \$ 352,483

154-17-0820 DALE J. IGNASH 3213-016-315-00
REAL PROPERTY

2015 AV from \$ 376,700 to \$ 388,700 TV from \$ 362,700 to \$ 377,599
2016 AV from \$ 375,700 to \$ 387,600 TV from \$ 363,858 to \$ 378,732

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 21 on agenda)

Public Comment (Item 22 on agenda): No member of the public wished to speak at public comment.

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 5 of 2018 1st Quarter Certified Interest Rates. (Add on to agenda)

The next Commission meeting will be held May 14, 2018, 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 10:25 a.m.

DATE TYPED: **April 10, 2018**

DATE APPROVED: **May 14, 2018**

Douglas B. Roberts, Chair
State Tax Commission

W. Howard Morris, Member
State Tax Commission

Leonard D. Kutschman, Member
State Tax Commission