



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, May 14, 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 Kutschman, supported by Morris, and unanimously approved to adopt the minutes of April 9, 2018. (Item 1 on agenda)

Public Comment – Agenda Items 5-10 Only (Item 2 on agenda): No member of the public wished to speak at public comment on agenda items 5-10.

It was moved by Morris, supported by Kutschman, to approve the 2018 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2018 total state equalized valuations for each class are as follows: (Item 3 on agenda)

Agricultural	\$ 23,875,059,909
Commercial	\$ 59,886,541,936
Industrial	\$ 18,399,177,466
Residential	\$ 298,806,291,873
Timber-Cutover	\$ 221,738,864
Developmental	\$ 113,310,652
Total Real Property	\$ 401,302,120,700
Total Personal Property	\$ 28,260,092,324
Total Real and Personal	\$ 429,562,213,024

It was moved by Kutschman, supported by Morris, and approved to receive the tentative 2018 State Assessed Roll, to approve publication of the notices, and set June 5, 2018 as the date for appeals and to require appeals be made in person. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Form 603 – State Tax Commission Analysis for Equalized Valuation of Real Property. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the State Tax Commission Policy on Assessor Discipline Following a Failed AMAR Review ([See attached link for file identification](#)). (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to overturn the Caledonia Township, Alcona County March Board of Review and grant the disabled veteran’s exemption for parcel 023-110-000-018-00 and order Caledonia Township to process the exemption for the qualifying parcel and cancel any 2018 taxes associated with the parcel and notify the taxpayer of the processing of the exemption. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 8 on agenda)

These exemptions will expire on **December 30, 2021 for a period of three (3 years) or December 30, 2023 for a period of five (5 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
Saginaw	City of Saginaw	04-0170-00000	3 years
Saginaw	City of Saginaw	06-0383-00000	3 years
Saginaw	City of Saginaw	18-0285-00000	3 years
Chippewa	Superior Township	17-014-200-030-50	5 years

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 9 on agenda)

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

New Certifications:

- Iosco County**
City of East Tawas
- Kent County**
City of Kentwood
- Missaukee County**
Pioneer Township

Recertification's:

Berrien County

City of Benton Harbor
City of Buchanan
City of Coloma
City of New Buffalo
City of Niles
Benton Charter Township
Berrien Township
Bertrand Township
Buchanan Township
Chikaming Township
Galien Township
Hagar Township
Lake Charter Township
Oronoko Charter Township
Pipestone Township
Royalton Township
St. Joseph Charter Township
Sodus Township
Three Oaks Township

Genesee County

City of Flushing

Jackson County

Village of Parma
Rives Township
Sandstone Charter Township
Spring Arbor Township
Springport Township

Kent County

Solon Township

Leelanau County

Leelanau Township

Menominee County

City of Menominee

Missaukee County

City of Lake City
City of McBain
Aetna Township
Bloomfield Township
Butterfield Township
Caldwell Township
Enterprise Township

Forest Township
Lake Township
Norwich Township
Reeder Township
Richland Township
Riverside Township
West Branch Township

Monroe County

City of Luna Pier
Ash Township
Bedford Township
Berlin Charter Township
Ida Township
Raisinville Township
Summerfield Township

Montcalm County

Home Township
Pierson Township

Muskegon County

City of Muskegon
City of North Muskegon
City of Norton Shores
City of Roosevelt Park
City of Whitehall
Blue Lake Township
Casnovia Township
Cedar Creek Township
Dalton Township
Egelston Township
Fruitport Charter Township
Fruitland Township
Laketon Township
Muskegon Charter Township
Ravenna Township
Sullivan Township
White River Township
Whitehall Township

Oakland County

City of Auburn Hills
City of Berkley
City of Birmingham
City of Bloomfield Hills
City of the Village of Clarkston
City of Clawson
City of Farmington

City of Farmington Hills
City of Ferndale
City of Hazel Park
City of Huntington Woods
City of Keego Harbor
City of Lake Angelus
City of Lathrup Village
City of Madison Heights
City of Oak Park
City of Orchard Lake Village
City of Pleasant Ridge
City of Pontiac
City of Rochester
City of Rochester Hills
City of South Lyon
City of Sylvan lake
City of Troy
City of Walled Lake
City of Wixom
Addison Township
Brandon Charter Township
Commerce Charter Township
Groveland Township
Highland Charter Township
Holly Township
Independence Charter Township
Lyon Charter Township
Milford Charter Township
Novi Township
Oakland Charter Township
Orion Charter Township
Oxford Charter Township
Rose Township
Royal Oak Charter Township
Southfield Township
Springfield Charter Township
Waterford Charter Township
West Bloomfield Township
White Lake Charter Township
Village of Beverly Hills
Village of Bingham Farms
Village of Franklin
Village of Holly
Village of Lake Orion
Village of Milford
Village of Oxford
Village of Wolverine Lake

Ontonagon County

Interior Township

Otsego County

Bagley Township

Ottawa County

Park Township

Sanilac County

City of Croswell

City of Marlette

Argyle Township

Custer Township

Delaware Township

Evergreen Township

Flynn Township

Fremont Township

Lamotte Township

Lexington Township

Marion Township

Marlette Township

Minden Township

Moore Township

Sanilac Township

Speaker Township

Washington Township

Wheatland Township

Village of Deckerville

Village of Lexington

Recertification Denials:

Houghton County

City of Houghton

Missaukee County

Holland Township

Muskegon County

City of Montague

City of Muskegon Heights

Holton Township

Sanilac County

City of Brown City

City of Sandusky

Austin Township

Bridgehampton Township

Buel Township

Clam Union Township

Forester Township
Greenleaf Township
Watertown Township
Village of Carsonville
Village of Port Sanilac

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the New Certifications of Computerized Assessment Rolls for the following: (Item 10 on agenda)

These certifications will expire on May 1, 2021.

New Certifications:

Clare County

Garfield Township

Cheboygan County

Aloha Township
Hebron Township
Inverness Township
Mullett Township

Delta County

Brampton Township

Dickinson County

Norway Township

Genesee County

City of Grand Blanc
City of Linden

Gratiot County

City of Alma

Houghton County

Adams Township

Jackson County

Spring Arbor Township

Kent County

City of Kentwood

Menominee County

City of Stephenson
Cedarville Township
Daggett Township
Faithorn Township
Gourley Township
Holmes Township

Lake Township
Mellen Township
Menominee Township
Meyer Township
Nadeau Township
Spalding Township
Stephenson Township

Montcalm County

Cato Township

Sanilac County

Lamotte Township

Washtenaw County

Ypsilanti Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 11 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 12 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 154-17-0823, 154-18-0033 and 154-18-0034 on the **Special Items Agenda**. It was moved by Roberts, supported by Kutschman, and approved to direct the Assessor to correct the renaissance zone assessment on petition 154-17-0926. (Item 13 on agenda) ([See attached link for file identification](#))

It was moved by Morris, supported by Kutschman, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 14 on agenda)

Redford Township, Wayne County

154-18-0071 MARY HARRIS 82-79-003-02-0566-000
REAL PROPERTY

2016 AV from \$ 17,200 to \$ 5,900 TV from \$ 17,200 to \$ 5,900
2017 AV from \$ 17,900 to \$ 6,600 TV from \$ 17,900 to \$ 5,953

City of Riverview, Wayne County

154-18-0051 ROBERT D. & PAMELA M. MILOT 82-51-001-03-0029-000
REAL PROPERTY

2017 AV from \$ 0 to \$ 77,800 TV from \$ 0 to \$ 77,800

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

Public Comment (Item 15 on agenda): No member of the public wished to speak at public comment.

The next Commission meeting will be held May 29, 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 9:50 a.m.

DATE TYPED: **May 15, 2018**

DATE APPROVED: **May 29, 2018**

Douglas B. Roberts, Chair
State Tax Commission

W. Howard Morris, Member
State Tax Commission

Leonard D. Kutschman, Member
State Tax Commission