



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, October 12, 2021
9:00 a.m.**

**Peggy L. Nolde, Chairperson
W. Howard Morris, Member STC
Leonard D. Kutschman, Member STC**

**David A. Buick, Executive Director
LaNiece Denstead, 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 revised minutes of September 14, 2021, as presented. (Item 1 on agenda)

Public Comment – Agenda Items 3 through 16 Only (Item 2 on agenda):

Emily Prehoda spoke before the Commission on behalf of Chart House Energy. Ms. Prehoda stated the following: We would like to make ourselves available in case the Tax Commission had any questions or comments for us.

Executive Director Buick stated the following: Agenda Item #4 – Bulletin 13 of 2021 has been revised. Item #16 – Exemptions Agenda has also been revised. There will also be an add on to the agenda the 2022 Solar Energy System Report – Form 5762 will be an add on for exposure only, the Commission will not be acting on it today and will be acting on it in November.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation for 2021 Classification Appeal 21-005. ([See attached link for file identification](#)) (Item 3 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt Bulletin 13 of 2021 Property Tax and Equalization Calendar for 2022. (Item 4 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the following 2022 Forms: (Item 5 on agenda)

Form 3991 – Gas Turbine and Diesel Electric Generator Report
Form 4070 – Hydroelectric Report – Real Property
Form 4094 – Steam Electric Report

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the 2022 Nuclear Plant Composite Factors. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation regarding the City of Detroit, Wayne County's request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation and the official order suspending Mr. Thomas Kitzman's certification for three years. Mr. Kitzman shall not act as the assessor of record for any local unit during his suspension. While under suspension, Mr. Kitzman must fully participate in and successfully complete the Michigan Certified Assessing Officer (MCAO) program and the State Tax Commission's Land Values and Economic Condition Factors class, which includes timely submission of all assignments and passing the exams. Upon successful completion of the Michigan Certified Assessing Officer (MCAO) program and the Land Values and Economic Condition Factors class, Mr. Kitzman shall reappear before the Assessor Discipline Advisory Committee. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2020 Assessment Roll for Sumner Township, Gratiot County. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for Howard Township, Cass County due to the repetitive results of the AMAR Review. The Commission further orders that Howard Township, Cass County hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2022 assessment roll and a bill be sent to the township covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for London Township, Monroe County due to the repetitive results of the AMAR Review. The Commission further orders that London Township, Monroe County hire an outside party

to fix the deficiencies noted in the roll and to complete that work for the 2022 assessment roll and a bill be sent to the township covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 11 on agenda)

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 12 on agenda)

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

New Certifications:

Mason County

FreeSoil Township

Recertifications:

Monroe County

Exeter Township

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 Assessment Rolls for the following: (Item 13 on agenda)

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

New Certifications:

Clare County

Greenwood Township

Mason County

Pere Marquette Township

Recertifications:

Kent County

Alpine Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation and approve applications 2020-039 and 2020-040 for KK Integrated Logistics Inc. Industrial Facilities Tax Exemptions with an effective date of December 31, 2020, based on the order of the Menominee Circuit Court after the State Tax Commission denied the applications at their December 21, 2020, meeting. (Item 14 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 15 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 16 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 17 on agenda) ([Concurrence Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 18 on agenda) ([Special Items Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda**. (Item 19 on agenda) ([Non-Concurrence Agenda Link](#))

Public Comment (Item 20 on agenda):

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

Other Items for Discussion (Item 21 on agenda):

Executive Director Buick stated the following: We did add to the agenda Item #22 the 2022 Solar Energy System Report – Form 5762. We have added that on for exposure and the Commission will act upon that at their November meeting. Just to let the Commission know staff is currently working through all the solar guidance that has been put out through the years and put it into one document. It has taken a little bit more time than we thought but we are hoping to have that for the November meeting as well.

The November 16, 2021, Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos Ballroom A, B & C, 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 one week prior to the meeting.

It was moved by Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:00 am.

DATE TYPED: **October 13, 2021**

DATE APPROVED: **November 16, 2021**

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

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

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

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