



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***

***Monday, October 14, 2019  
9:00 a.m.***

***PRESENT: Nick A. Khouri, Chair STC  
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 Morris, supported by Kutschman, and unanimously approved to adopt the minutes of August 20, 2019. (Item 1 on agenda)

Public Comment – Agenda Items 3-31 Only (Item 2 on agenda):

No member of the public wished to speak at public comment on agenda items 3-31.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation for all 2019 classification appeals. (See attached link for file identification) (Item 3 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 11 of 2019 3<sup>rd</sup> Quarter Certified Interest Rates. (Item 4 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 12 of 2019 Property Tax and Equalization Calendar for 2020. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 13 of 2019 Property Tax Appeal Procedures for 2020. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of Form 5076 – 2020 Small Business Property Tax Exemption Claim Under MCL 211.9o. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revisions of the following 2020 Forms: (Item 8 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 Morris, supported by Kutschman, and unanimously approved the 2020 Nuclear Plant Composite Factors. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the 2020 System Economic Factors for Electric Distribution Cooperatives. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the implementation of the Online Certification Renewal System (CERTS). (Item 11 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2017 and 2018 Assessment Rolls for Long Rapids Township, Alpena County. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Mt. Forest Township, Bay County. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for City of Benton Harbor, Berrien County. (Item 14 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for New Buffalo Township, Berrien County. (Item 15 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Sodus Township, Berrien County. (Item 16 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2016 Assessment Roll for Sherman Township, Gladwin County. (Item 17 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for City of Whittemore, Iosco County. (Item 18 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Hematite Township, Iron County. (Item 19 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2017 Assessment Roll for Palmyra Township, Lenawee County. (Item 20 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2017 Assessment Roll for Woodstock Township, Lenawee County. (Item 21 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Homestead Township, Benzie County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Homestead Township, Benzie County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 22 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Platte Township, Benzie County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Platte Township, Benzie County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 23 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Grant Township, Huron County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Grant Township, Huron County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 24 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for McKinley Township, Huron County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered McKinley Township, Huron County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 25 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Eagle Harbor Township, Keweenaw County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Eagle Harbor Township, Keweenaw County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 26 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for City of Zilwaukee, Saginaw County due to recurring deficiencies noted in the AMAR Reviews. The Commission ordered that a State Contractor be assigned to City of Zilwaukee, Saginaw County to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 27 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Zilwaukee Township, Saginaw County due to recurring deficiencies noted in the AMAR Reviews. The Commission ordered that a State Contractor be assigned to Zilwaukee Township, Saginaw County to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 28 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 29 on agenda)

These certifications will expire on **May 1, 2022**.

**New Certifications:**

**Jackson County**

City of Jackson

**Newaygo County**

Ashland Township

Garfield Township

City of White Cloud

**Otsego County**

Dover Township

Livingston Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Assessment Rolls for the following: (Item 30 on agenda)

These certifications will expire on May 1, 2022.

**New Certifications:**

**Cass County**

Newberg Township

**Chippewa County**

DeTour Township

**Macomb County**

Harrison Township

**St. Joseph County**

Flowerfield Township

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 31 on agenda)

This exemption will expire on **December 30, 2022 for a period of three (3 years) or December 30, 2024 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.

<b>County</b>	<b>Local Unit</b>	<b>Parcel Number</b>	<b>Years Approved</b>
Washtenaw	Ypsilanti Township	K-11-14-262-026	3 Years
Mackinac	Marquette Township	007-600-007-00	5 Years
Mackinac	Marquette Township	007-600-027-00	5 Years
Washtenaw	Ypsilanti Township	K-11-02-309-012	3 Years
Washtenaw	Ypsilanti Township	K-11-11-280-021	3 Years
Washtenaw	Ypsilanti Township	K-11-10-436-010	3 Years
Monroe	Frenchtown Township	58-07-777-145-00	5 Years
Monroe	Frenchtown Township	58-07-972-708-00	5 Years
Monroe	Frenchtown Township	58-07-777-092-00	5 Years

After additional information was submitted by the applicant to support they were engaged in activity outlined within MCL 207.552(7) and reviewed by staff as required by the Macomb County Circuit Court remand, it was moved by Kutschman, supported by Morris, and unanimously approved staff’s recommendation to approve PA 198 of 1974 Exemption Certificate Number 2018-049; *Rauhorn Electric, Inc. v Bruce Township*. (Item 32 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the **Special Items Exemptions Agenda**. (Item 33 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 34 on agenda) ([See attached link for file identification](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 35 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 MCL 211.154 petitions on the **Special Items Agenda**. (Item 36 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 37 on agenda)

**Monroe Charter Township, Monroe County**

**154-19-0505**      TFG - MICHIGAN LP, AVT - MICHIGAN LP      5812-300-566-17  
PERSONAL PROPERTY

2019 AV from \$11,080 to \$0 TV from \$11,080 to \$0

**City of Detroit, Wayne County**

**154-19-0515**      SOMERSET CAPITAL GROUP LTD      25990918.00  
PERSONAL PROPERTY

2019 AV from \$0 to \$7,900 TV from \$0 to \$7,900

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 37 on agenda) ([See attached link for file identification](#))

Public Comment (Item 38 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 14 of 2019 Procedural Changes for 2020. (Add on to agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 15 of 2019 Inflation Rate Multiplier. (Add on to agenda)

The next Commission meeting will be held November 20, 2019, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Kutschman, supported by Khouri, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:45 a.m.

**DATE TYPED:**                   **October 15, 2019**

**DATE APPROVED:**           **November 20, 2019**

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**Nick A. Khouri, Chair  
State Tax Commission**

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

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

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