



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

NICK A. KHOURI  
STATE TREASURER

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

***Holiday Inn Express and Okemos Conference Center,  
Okemos A & B Rooms  
2187 University Park Drive, Okemos, Michigan***

***Wednesday, December 16, 2015  
9:30 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Barry S. Simon, Member 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 Simon, supported by Morris, and unanimously approved to adopt the minutes of October 12, 2015. (Item 1 on agenda)

Executive Director Frick stated that an additional item, Item 32, would need to be added to the agenda to approve the legislative reports for Commercial Redevelopment Act Exemption Report for 2014 & 2015 Tax Years and the Commercial Rehabilitation Act Exemption Report for the 2014 & 2015 Tax Years.

Administrative hearings were held regarding Air and Water Pollution Control Exemptions. (Item 2 on agenda)

Jim Donkersloot, Ed VanderVries, Jack VanCoevering, appeared on behalf of City of Zeeland to object to the approval of the Water Pollution Control Exemption for Consumers Energy Company (File No. 2-4348-01). Steve Schneider, Gregory Baustian, Brian VanBlarcum appeared on behalf of Consumers Energy Chairman Roberts initially recused himself, however, Jack Van Covering of Bloom Sluggett Morgan representing the City of Zeeland and Steve Schneider of Honigman Miller Schwartz and Cohn LLP representing Consumers Energy Company both waived any conflict and objections to Chairman Roberts participating in the decision. As a result of both parties affirmative statements waiving any conflict and agreeing to his participation on the record, Chairman Roberts participated and voted in this decision. The Commission heard from the parties involved. It was moved by Simon, supported by Morris, and approved

to adopt staff recommendation regarding the Water Pollution Control Exemption Certificate 2-4348-01 and approved the application. (Item 2 on agenda)

Michael Porath appeared on behalf of Wayne Disposal, Inc. to appeal the denial of the Water Pollution Control Exemption (File No. 2-5252-01). The Commission heard from the objecting party involved. It was moved by Simon, supported by Morris, and approved to adopt the staff recommendation regarding the Water Pollution Control Exemption Certificate 2-5852-01 and denied the amended application. (Item 2 on agenda)

Laura Tafelsky appeared on behalf of DeWitt Township and Ralph Nuerenberg, Ray Easton and Rick French appeared to appeal the partial denial of the Water Pollution Control Exemption for Granger Waste Management Company (File No. 2-6326). The Commission heard from the parties involved. It was moved by Simon, supported by Morris, and approved to adopt staff recommendation regarding the Water Pollution Control Exemption Certificate 2-6326 approving a partial exemption of the application. (Item 2 on agenda)

Escanaba Paper Company objected to the denial of the Water Pollution Control Exemption, however, no one appeared on behalf of Escanaba Paper Company to appeal the denial of the Water Pollution Control Exemption for Escanaba Paper Company (File No. 2-6333). It was moved by Morris, supported by Simon, and approved to adopt staff recommendation regarding Water Pollution Control Exemption Certificate 2-6333. (Item 2 on agenda)

Executive Director Frick offered a summary of staff's recommended changes to the assessor education program. Nancy Armstrong, Kelli Sobel, Heather Frick and Larry Steckelberg reviewed the statutory requirements, public comments and worked diligently to address multiple concerns and present changes to the assessor education programs and process for certification that would provide multiple paths for certification at each certification level. The recommendation included the following proposed changes:

The MCAT course will continue to be offered in a three-day format with a comprehensive exam offered at the completion of the course. Outside organizations may continue to request approval to offer the course using STC approved materials. The MCAT exam fee will be \$50.

### **Michigan Certified Assessing Officer (MCAO):**

#### **Path 1: Online/Lecture Hybrid Program**

1. Six month on-line/lecture hybrid, with classroom instruction every two to three weeks.
2. The cost of the program is \$1,000.
3. Certification is achieved by successfully passing an STC comprehensive exam at the end of the program.
4. Students must achieve 75% or higher on the comprehensive exam.
5. Individuals who achieve below 75% on the MCAO comprehensive exam will have one opportunity to retake the exam.
6. If a passing score is not obtained on the retake exam, options are exhausted and the student may apply to the MCAO Online/Lecture Program.
7. According to STC Rule, comprehensive exam results will be provided as pass/fail.

## **Path 2: Self-Study Option**

Experience in assessment administration will be very helpful to students who choose the self-study option. A mentor is highly recommended.

1. Individuals will apply to the STC to obtain the self-study material and schedule to take the comprehensive exam.
2. The cost of the material and the exam fee will be \$250 (\$200 material cost, \$50 exam fee).
3. Comprehensive exams for the self-study programs will be offered quarterly by the STC in January, April, July and October in various locations throughout the state.
4. Students must obtain a score of 75% or higher to pass the exam.
5. Students who achieve below 75% on the exam will have one opportunity to retake the exam on the next scheduled STC exam date.  
If a passing score is not obtained on the retake exam, options are exhausted and the student may apply to the MCAO program.

## **Michigan Advanced Assessing Officer (3) (MAAO):**

### **Path 1: Online/Lecture Hybrid Program**

1. Twelve month on-line/lecture hybrid, with classroom instruction every six weeks.
2. The cost of the program is \$1,000.
3. Certification is achieved by successfully passing a multi-part STC comprehensive exam.
4. Students must achieve 75% or higher on each part of the comprehensive exam.
5. Individuals who achieve below 75% on any part of the comprehensive exam may retake the part(s) that are not passed for up to one year after the date they first complete the exam.
6. According to STC Rule, comprehensive exam results will be provided as pass/fail.

### **Path 2: Self-Paced Option**

1. Students must complete seven classroom courses and a USPAP online course.
2. Course credit is obtained by attending the seven classes through an outside organization and by passing an exam at the end of each course that is approved by the STC in accordance with MCL 211.10c.
3. Students must achieve 75% or higher on each exam.
4. Individuals who fail an exam must repeat the course in order to be eligible to re-challenge the exam.
5. According to STC Rule, exam results will be provided as pass/fail.

## **Michigan Master Assessing Officer (4) MMAO:**

An assessor must hold the MAAO certification for a minimum of two years prior to applying to the MMAO Program or beginning any MMAO classes in the self-paced option.

### **Path 1: Online/Lecture Hybrid Program**

1. Twelve month on-line/lecture hybrid, with classroom instruction every eight weeks.
2. The cost of the program is \$1,000.
3. Certification is achieved by successfully passing a multi-part STC comprehensive exam proctored over two days at the end of the program.
4. Students must achieve 75% or higher on each part of the comprehensive exam.
5. Individuals who achieve below 75% on any part of the comprehensive exam may retake the part(s) that are not passed for up to one year after the date they first complete the exam.
6. According to STC Rule, comprehensive exam results will be provided as pass/fail.

## **Path 2: Self-Paced Option**

1. Students must complete five tested courses.
2. Course credit is obtained by attending classes offered through an outside organization and by passing an exam at the end of each course that is approved by the STC in accordance with MCL 211.10c.
3. Students must achieve 75% on each exam
4. Individuals who fail an exam must repeat the course in order to be eligible to re-challenge the exam.
5. According to STC Rule, exam results will be provided as pass/fail.

In addition, staff recommended that the Commission offer full MMAO designation reciprocity for any individual who attained a CAE (Certified Assessment Evaluator) designation from the International Association of Assessing Officers. An individual would be required to provide valid proof of holding the CAE designation and pass an STC exam on Michigan Property Tax Administration.

Staff also requested that the Commission delegate authority to State Tax Commission staff to make any necessary revisions to the program material and program procedures in order to successfully implement the new programs as approved by the Commission beginning in 2016 and to transition students who are currently enrolled in education programs to minimize negative impact.

Dick Steffens appeared before the Commission and stated the following: I have been an instructor since it began and have been teaching with the STC for a number of years. I have enjoyed the opportunity and I enjoy seeing assessors grow. I have enjoyed watching the program grow from the very beginning for 30+ years. I think we are in a positive situation here; however, I do think this may be the next step in growth we were looking for. Giving the students more opportunity to progress on their own speed if they want to as well as giving them the ability to mentor them as we have in the past. Thank you for the opportunity and I look forward to helping you out.

Lynne Houston appeared before the Commission and stated the following: I have also been involved with the classes since they started and was part of the STC Education Committee when we revamped the education classes. I do believe we have to revamp and what was presented today, I found to be very reasonable to make sure we keep looking at it to make sure it is working correctly. It has been a real pleasure to teach the students. I think we have produced a number of good students over the years. Many of them do contact me to let me know how they are doing and it is good to hear from them. What Dick said is exactly what I would have said too. I appreciate the opportunity.

Bob Brandmier appeared before the Commission and stated the following: I have been involved with the classes since conception and I have also been teaching with MAA and STC. I have a little experience in how the reaction of how the students are taking it. I am very happy to see that is going to part of the new program. Because we have students that come in that are not involved with assessing whatsoever and they take the class and find out what is happening. I do have a class that I do teach where they come in with deer eyes and they go out with knowing what they do. Which I think is very important, because you can't get that with self-study. We have a shortage of assessors. We knock out these people who do not have any type of assessing experience working in an office and they have to try to do this on their own we are going to lose some good people. We do have people here today graduating that are not in assessing and with teaching them and good instructors they are going to make some good assessors. I will say that after talking to other instructors and myself with teaching the MCAT and the MCAO is that there is a big difference

between people who have taken prior classes at a certification level and the ones that have not. There is a tremendous value in classroom instruction.

Nancy Armstrong stated the following: I am confident the recommendation we are putting forward to you is a good next step for the education programs. I do think we need to offer additional paths and it is the right time to do so. Some people may be able to self-study but I also think it is important the Commission to offer programs for individuals who are unable to be successful in that format. The classroom setting has worked well. A combination of offering different options will be a benefit to the assessing community and will address those key points that prompted us to start looking at changes to the education programs.

Chairman Roberts stated the following: Qualified assessors is clearly the number one issue. We want a trained professional staff out there. I firmly believe that providing alternative ways is a benefit for the State. I thank everyone for the work and this is another positive step in order to provide a base of trained professionals.

Discussion took place between the Commission, instructors and staff over the questions of the proposed educational changes. Commissioner Simon believed there should be a two year minimum requirement in an assessing office in order to apply for the MMAO certification program. Chairman Roberts stated he would not agree to two years. After much discussion, a one year requirement was approved.

It was moved by Simon, supported by Morris, and unanimously approved to adopt the revised changes to the STC Assessor Education Programs as recommended by staff with the requirement that MMAO assessing officers must have one year of experience working in a local unit assessing office prior to applying for the MMAO program or beginning any courses in the MMAO self-paced option. (Item 3 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 15 of 2015 Interest Rates on MTT Judgments. (Item 4 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 16 of 2015 3<sup>rd</sup> Quarter Certified Interest Rates. (Item 5 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 17 of 2015 Property Tax Appeal Procedures for 2016. (Item 6 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 18 of 2015 Random Week for Qualified Business. (Item 7 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 19 of 2015 Boards of Review for 2016. (Item 8 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 20 of 2015 Computerized Tax Rolls. (Item 9 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the Assessor Denial of Request for Exemption as Eligible Manufacturing Personal Property Defined in MCL 211.9m and MCL 211.9n Sample Form. (Item 10 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Bulletin 21 of 2015 EMPP and ESA Information for 2016. (Item 11 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the revised STC Complaint Process Regarding Assessment Administration Practices. (Item 12 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the Personal Property Frequently Asked Questions. (Item 13 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved the issuance of the Memorandum Regarding Calculating Taxable Value for Personal Property. (Item 14 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to allow the reconsideration of classification appeal 15-0013 but retained the prior determination of Residential Real. The Commission allowed the reconsideration of classification appeal 15-0003, 15-0004 and 15-0005 but retained the prior determination of Commercial Real. The Commission allowed the reconsideration of classification appeal 15-0011 but retained the prior determination of Commercial Real. The Commission allowed the reconsideration of classification appeal 15-0020 and 15-0021 but retained the prior determination of Residential Real. (Item 15 on agenda)

It was moved by Roberts, supported by Morris, and unanimously approved to grant the request and to accept the late filed request for the credit from Americas Styrenics for Parcel #97-574 for the 2015 tax year. (Item 16 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Form 3991 – Gas Turbine and Diesel Electric Generator Report, Form 4094 – 2016 Steam Electric Report, Form 4070 – 2016 Hydroelectric Report, and 2016 Nuclear Plant Composite Factors. (Item 17 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Executive Director Frick's recommendation to leave the existing wind turbine valuation table in place for the 2016 tax year and asked staff to review the wind turbine valuation tables and report back to the Commission by the end of 2016. (Item 18 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the 2016 System Economic Factors for Electric Distribution Cooperatives. (Item 19 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved Executive Director Frick's recommendation to continue the existing pipeline system economic factor of 40% for Great Lakes Gas Transmission, ANR Pipeline and Mid-Michigan Gas Storage for the 2016 year. (Item 20 on agenda)

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 21 on agenda)

These exemptions will expire on **December 30, 2020**, 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>
Washtenaw	City of Ypsilanti	11-11-37-154-015
Washtenaw	Ypsilanti Township	K-11-39-211-002
Washtenaw	Ypsilanti Township	K-11-14-106-015
Washtenaw	Ypsilanti Township	K-11-14-287-048
Washtenaw	Ypsilanti Township	K-11-01-235-019
Washtenaw	Ypsilanti Township	K-11-22-480-059
Washtenaw	Ypsilanti Township	K-11-01-235-027
Washtenaw	Ypsilanti Township	K-11-02-255-029
Washtenaw	Ypsilanti Township	K-11-03-111-016
Washtenaw	Ypsilanti Township	K-11-03-177-040
Washtenaw	Ypsilanti Township	K-11-10-436-002
Genesee	City of Clio	51-22-527-058
Genesee	City of Flint	47-30-254-026
Genesee	City of Flint	47-30-254-019
Genesee	City of Flint	47-30-254-018
Genesee	City of Flint	47-30-254-005
Genesee	City of Flint	47-30-254-004
Genesee	City of Flint	47-30-227-041
Genesee	City of Flint	47-30-227-040
Genesee	City of Flint	47-30-227-039
Genesee	City of Flint	47-30-227-017
Genesee	City of Flint	47-30-227-011
Genesee	City of Flint	47-30-227-006
Genesee	City of Flint	47-30-227-004
Genesee	City of Flint	47-30-226-048
Genesee	City of Flint	47-30-256-005
Genesee	Mt. Morris Township	14-27-553-143
Genesee	Flint Township	07-08-530-005
Genesee	City of Flint	41-18-309-014
Genesee	City of Flint	41-18-309-029
Genesee	City of Flint	41-18-329-007
Genesee	City of Flint	41-18-309-017
Antrim	Mancelona Township	05-45-190-012-00
Antrim	Milton Township	05-12-825-008-00
Antrim	Mancelona Township	05-45-050-010-00
Antrim	Mancelona Township	05-45-190-011-00
Schoolcraft	City of Manistique	77-051-406-001-00
Schoolcraft	City of Manistique	77-051-700-015-00
Schoolcraft	City of Manistique	77-051-700-010-00
Schoolcraft	City of Manistique	77-051-152-020-00
Alger	Mathias Township	005-122-021-10
Oakland	City of Hazel Park	25-25-303-032

Oakland	Commerce Township	17-11-412-011
Oakland	City of Pontiac	14-33-208-001
Oakland	City of Clarkston	08-26-304-028
Oakland	Brandon Township	03-19-279-003
Oakland	City of Pontiac	14-32-430-040
Oakland	City of Pontiac	14-32-430-039
Oakland	City of Ferndale	25-33-302-028
Oakland	City of Oak Park	25-29-431-031
Kent	City of Grand Rapids	41-14-19-126-019
Kent	City of Wyoming	41-17-13-326-005
Kent	City of Grand Rapids	41-14-32-107-027
Kent	City of Grand Rapids	41-13-36-258-017
Kent	City of Grand Rapids	41-13-36-259-005
Kent	City of Grand Rapids	41-13-36-258-018
Kent	City of Grand Rapids	41-17-01-229-015
Kent	City of Grand Rapids	41-14-32-333-006
Kent	City of Grand Rapids	41-17-01-128-053
Kent	City of Grand Rapids	41-17-01-129-052
Kent	City of Grand Rapids	41-18-05-176-016
Kent	City of Grand Rapids	41-14-32-129-029
Kent	City of Grand Rapids	41-14-32-130-020
Kent	City of Grand Rapids	41-18-06-128-016
Kent	City of Grand Rapids	41-18-06-107-021
Kent	City of Grand Rapids	41-13-35-430-019
Kent	City of Grand Rapids	41-14-32-352-025
Kent	City of Grand Rapids	41-17-01-227-039
Kent	City of Grand Rapids	41-17-01-231-003
Kent	City of Grand Rapids	41-13-36-481-012
Kent	City of Grand Rapids	41-14-31-457-040
Kent	City of Grand Rapids	41-13-36-258-024
Kent	City of Grand Rapids	41-13-36-258-007
Kent	City of Grand Rapids	41-17-01-102-023
Kent	City of Grand Rapids	41-17-01-102-022
Kent	City of Grand Rapids	41-17-01-102-021
Kent	City of Grand Rapids	41-13-36-259-011
Kent	City of Grand Rapids	41-13-36-259-010
Kent	City of Grand Rapids	41-13-36-259-012
Kent	City of Grand Rapids	41-13-24-314-009
Kent	City of Grand Rapids	41-13-24-314-010
Kent	City of Grand Rapids	41-17-01-403-003
Kent	City of Grand Rapids	41-18-06-102-013
Ottawa	Chester Township	70-01-32-179-002
Kent	Gaines Township	41-22-11-126-017
Kent	City of Grand Rapids	41-14-32-128-036
Kent	City of Grand Rapids	41-14-32-128-035



Kent	City of Wyoming	41-17-11-204-022
Kent	City of Grand Rapids	41-13-36-334-010
Kent	City of Grand Rapids	41-14-31-380-031
Kent	City of Grand Rapids	41-14-31-376-021
Kent	City of Grand Rapids	41-17-01-407-020
Kent	City of Grand Rapids	41-13-23-459-018
Kent	City of Grand Rapids	41-14-32-130-066
Kent	City of Grand Rapids	41-14-32-130-046
Kent	City of Grand Rapids	41-14-32-130-045
Cass	City of Dowagiac	14-160-100-399-00
Cass	City of Dowagiac	14-160-100-412-05
Cass	City of Dowagiac	14-160-100-413-50
Cass	City of Dowagiac	14-160-200-513-00
Cass	City of Dowagiac	14-160-200-769-00
Kent	City of Grand Rapids	41-14-31-105-002
Kent	City of Grand Rapids	41-14-31-105-005
Kent	City of Grand Rapids	41-14-31-105-016
Kent	City of Grand Rapids	41-14-31-134-009
Kent	City of Grand Rapids	41-14-31-134-010
Kent	City of Grand Rapids	41-14-31-134-013
Kent	City of Grand Rapids	41-14-31-134-014
Kent	City of Grand Rapids	41-14-31-134-015
Kent	City of Grand Rapids	41-14-31-156-008
Kent	City of Grand Rapids	41-14-31-401-029
Kent	City of Grand Rapids	41-14-31-105-004
Kent	City of Grand Rapids	41-14-31-383-011
Kent	City of Grand Rapids	41-14-31-106-023
Kent	City of Grand Rapids	41-14-31-105-021
Kent	City of Grand Rapids	41-14-31-106-010
Kent	City of Grand Rapids	41-14-31-327-025
Kent	City of Grand Rapids	41-14-31-103-010
Kent	City of Grand Rapids	41-14-31-156-009
Berrien	Benton Charter Township	11-03-1500-0012-00-5
Berrien	Benton Charter Township	11-03-0810-0165-01-5
Berrien	City of Benton Harbor	11-54-0906-0056-00-4
Berrien	Benton Charter Township	11-03-0810-0268-01-9
Berrien	Benton Charter Township	11-03-0810-0264-01-3
Berrien	City of Benton Harbor	11-54-3100-0004-00-1
Berrien	City of Benton Harbor	11-54-0906-0084-02-0
Berrien	City of Benton Harbor	11-54-0903-0172-00-0
Berrien	City of Benton Harbor	11-54-0906-0060-00-1
Van Buren	Covert Township	80-07-280-002-00
Van Buren	Covert Township	80-07-120-040-00
Van Buren	Decatur Township	80-43-040-201-50
Van Buren	Decatur Township	80-43-040-201-40

Wayne	City of Detroit	21069364
Wayne	City of Detroit	21063354
Wayne	City of Detroit	21069897
Wayne	City of Detroit	21069880
Wayne	City of Detroit	21069701
Wayne	City of Detroit	21065143
Wayne	City of Detroit	21070269
Calhoun	City of Battle Creek	0257-00-067-0
Calhoun	City of Battle Creek	6290-00-110-0
Ingham	City of Lansing	33-01-01-08-127-591
Ingham	City of Lansing	33-01-01-31-278-061
Eaton	City of Charlotte	200-074-600-291-00

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 22 on agenda)

These certifications will expire on **May 1, 2018**.

**Recertifications:**

**Otsego County**

Dover Township

Livingston Township

It was moved by Simon, supported by Morris, and unanimously approved to adopt the staff recommendation on the Special Items Exemptions Agenda. (Item 23 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 24 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 25 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to adopt staff recommendations on MCL 211.154 petitions on the **Special Items Agenda** and approved petitions 154-14-1105, 154-15-025 and 154-15-0251 to be reheard at the February 9, 2016 meeting. (Item 26 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Morris, and unanimously approved to **withdraw** the following MCL 211.154 petitions. (Item 27 on agenda)

**Genesee County, City of Flint**

**154-14-0573**      **ZIMMER US, INC.** – Personal Property      P-88629-7  
2014 AV from \$ 207,500 to \$ 134,065 TV from \$ 207,500 to \$ 134,065

**Genesee County, City of Flint**

**154-14-0574**      **ZIMMER US INC** – Personal Property      P-88633-5  
2014 AV from \$ 158,400 to \$ 72,135 TV from \$ 158,400 to \$ 72,135

**Iosco County, Baldwin Township**

**154-15-0533**      **TRIANTAFILLOU, GEORGE** – Real Property      033-A30-000-019-00  
2013 AV from \$ 0 to \$ 450 TV from \$ 0 to \$ 450  
2014 AV from \$ 0 to \$ 450 TV from \$ 0 to \$ 450  
2015 AV from \$ 0 to \$ 400 TV from \$ 0 to \$ 400

**Oakland County, Springfield Township**

**154-15-0565**      **RANDY YOUNG** – Real Property      U-07-08-376-008  
2013 AV from \$ 73,800 to \$ 89,300 TV from \$ 73,010 to \$ 88,510  
2014 AV from \$ 83,300 to \$ 101,800 TV from \$ 74,170 to \$ 89,920  
2015 AV from \$ 97,000 to \$ 118,300 TV from \$ 75,350 to \$ 91,350

**Oakland County, City of Novi**

**154-14-1132**      **ZIMMER US, INC.** – Personal Property      63-50-99-00-013-219  
2014 AV from \$ 1,535,220 to \$ 206,368 TV from \$ 1,535,200 to \$ 206,368

**Wayne County, Plymouth Township**

**154-14-1038**      **ZIMMER US INC.** – Personal Property      P-78-999-00-2012-081  
2014 AV from \$ 372,960 to \$ 6,813 TV from \$ 372,960 to \$ 6,813

**Wayne County, City of Highland Park**

**154-14-1142**      **HOOVER UNIVERSAL, INC.** – Personal Property      43-999-00-2500-011  
2012 AV from \$ 3,823,000 to \$ 0 TV from \$ 3,823,000 to \$ 0  
2013 AV from \$ 1,467,700 to \$ 0 TV from \$ 1,467,700 to \$ 0  
2014 AV from \$ 1,298,800 to \$ 0 TV from \$ 1,298,800 to \$ 0

**154-14-1143**      **INTERTEC SYSTEMS, LLC** – Personal Property      43-999-00-2500-013  
2013 AV from \$ 2,129,500 to \$ 0 TV from \$ 2,129,500 to \$ 0  
2014 AV from \$ 1,855,100 to \$ 0 TV from \$ 1,855,100 to \$ 0

**Wayne County, City of Wayne**

**154-14-0707**      **ZIMMER US INC** – Personal Property      82-55-999-00-4907-012  
2014 AV from \$ 91,800      to \$ 54,922      TV from \$ 91,800      to \$ 54,922

It was moved by Simon, supported by Morris, and unanimously approved to **deny** the following MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 27 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. ([See attached link for file identification.](#)) (Item 27 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 27 on agenda)

It was moved by Simon, supported by Morris, and unanimously approved to adopt the legislative reports for Commercial Redevelopment Act Exemption Report for 2014 & 2015 Tax Years and the Commercial Rehabilitation Act Exemption Report for the 2014 & 2015 Tax Years. (Item 32 added to the agenda)

**Michigan Certified Assessing Officer Program:** (Item 28 on agenda)

Executive Director Frick spoke regarding the MCAO program discussing the background of the program and the importance of the MCAO Program. Ms. Frick thanked the instructors: Dick Steffens, Lynne Houston, Bob Brandmier and Pete Arbour recognizing their efforts and dedication to the program. Ms. Frick also recognized, Nancy Armstrong for her hard work and administrative oversight of the educational programs.

Chairman Roberts stated the following: I would like to say congratulations to all of the individuals receiving their certificate today. As you can see some days are more trying than others in this job. The fact of the matter, however, is better assessing begins at the local level and it begins with the assessor. Better trained and more professional assessors is what we are all about. I would like to congratulate you and wish you success in your career. As my career is coming to an end, it is now your job to do whatever we did wrong and get it right. Congratulations.

Commissioner Simon stated the following: I would also like to congratulate you and also thank all of the instructors and the people that deal with the program. Congratulations to them also.

Commissioner Morris stated the following: I will give my congratulations also and encourage you to hopefully move up to the next level of the assessment profession.

It was moved by Roberts, supported by Simon, and unanimously approved the following individuals of the MCAO July 2014 Program to receive their Michigan Certified Assessing Officer Certification.

Gregory Barnett	Lisa D. Clinton	Dennis Crane
Ronald Cross	Matthew Davidson	Stacey T. Etzkorn
Michael A. Fontana	Michael A. Houserman	Danyelle N. Herington
Tony Kraft	Kathleen M. Manley	Andrew Miller
Matthew E. Polzin	Denise Reed-Niswonger	Matthew L. Rice
Heather A. Scharret	Heather L. Stewart	Robert J. Van Munster
Angela VanConant		

Students were issued their diplomas and certificates.

**Public Comment:** (Item 29 on agenda)

Matt Woolford appeared before the Commission representing MAED regarding the educational program changes and stated the following: I am here today and my capacity is really two rolls, as president of Michigan Association of Equalization Directors and also with my personal comments on the matters of education that you acted on today. I would just like to thank the State Tax Commission for bringing the opportunity for public comments during the October session. We did receive visitation from Larry Steckelberg and we have had conversations with Heather Frick and those conversations have been very welcome and we appreciated the opportunity to have comment. The MAED participated on the MAA education ad hoc committee and so I really need to let them speak to their proposal. I just wanted to say a few comments that I believe the actions you took today are a positive step. I also wanted to specifically address, because it was a topic of conversation on the experience component. I was not exactly sure on what elements I would be discussing today, but I did perceive a little bit of disparity on terms of the emphasis on the assessing only perspectives. As I reflected about the normal career paths of several of the individuals in the various aspects of assessment administration; I thought that the emphasis on having worked specifically within an assessing office as compared to let's say in an appropriate state agency or an equalization department is an omission that you may want to consider as you move forward and as time goes on. What I can foresee in that particular type of circumstance you might be necessitating people to move positions simply to gain experience within a specific aspect of assessment administration. As I reflected on just my own path, I have worked both at a township in an assessor's office, as a city assessor, as a county department head with tax mapping, and also as equalization director; and depending on which stop I made along the way, the circumstances of that particular ordering of experience might not have led to the path of certification to become available at that appropriate time. That was one thing I wanted to point out as well. The other two things I just wanted to state for the record that were part of the recommendations that were coming forward is that experience at one year, while I think that certainly helps, I do believe that there is a progression that someone goes through and that a little bit more time is beneficial, although I know that is contradictory, to part of your discussion here today. I do believe that as the comments from MAA pointed out there was a progression and acknowledgment that there is a certain amount of experience and application of experience of knowledge is an accumulative affect within this industry. It is something that is hard to explain. I guess an analogy I would make is if you recall the Karate Kid there is a certain saying "wax off and wax on" and certain things get into your muscle memory. Commission Simon referred to a certain thing you only gain through that experience. I think contrary to even the two year, I believe that a few more years would be more beneficial to the industry as a whole and that is why I share my thoughts on that today. Another thing I would like to comment on, is to me one of the most important elements of the application of experience, knowledge is within the context of the narrative appraisal at the master level. I noticed that was not alluded to today in the recommendation and is something I would just like to comment on. There is a path within the action that you took today that acknowledges reciprocity with the IAAO CAE and there is a path for a narrative to the extent. To that extent that we encourage our people who are aspiring to be leaders in this industry in the years to come. I think that is a good thing. The concern that I have and that I would like for you to take away from this and I am speaking for myself in this case is that the narrative appraisal process is that intersection of experience and knowledge; and applying that to the real world dilemma, it really truly is a demonstration of your knowledge of the appraisal process. The interpersonal and written communication that is required to deal with things at an administrative level of things that you referred to in your comments Commissioner Simon. I would just like to encourage you as we go along and the new program comes to monitor the effectiveness of the comprehensive exam only element. I do believe that we are moving away from a proven established educational outcome product that connects the levels of expertise, to the levels of public administration,

and the levels of commitment and perseverance that it takes to want to be a leader in this industry and it moves to something in I would say experimentation. I know a lot of people would say there are very qualified people in the State of Michigan at all levels and as I was looking at the crowd today behind me I saw the future and hope that every one of them decides to go for a higher level of certification. I would just be remiss if I did not point out the narrative appraisal process has been in existence for as long as I have been. I also work with the people at the national level and the actions of omitting that all depend on the importance of the comprehensive exam and the rigor of which that would be applied, which goes again to some of the concerns that you had stated in your comments Commissioner Simon about the necessity of making sure that the comprehensive exams that are used in this next process match the objectives of the educational outcomes that you are trying to achieve. Assessing and Equalization are two sides of the same coin, you might even add two or three more sides, if you are talking about appeals and tax mapping and some of the other specialized areas that take a lot of our time in this industry. It is a privilege to act as MAED President and a privilege to be able to comment to you on this today. I appreciate your time.

Martin Marshall appeared before the Commission on behalf of Lenawee County regarding the education changes and stated the following: I am the Equalization Director and the County Administrator in Lenawee County. I have been the Equalization Director, in March, it will be twenty eight years and about five years ago I was also appointed the County Administrator. I have held the level four certification now the master level certification for about twenty five years of that time period. I want to first compliment the staff on their recommendation and their soliciting input in the various associations and providers of assessing education in the State. I think they did a good job of studying and compiling the information. I echo some of the same concerns that Mr. Woolford raised. I too am concerned there is no demonstration appraisal report requirement. I learned a lot through the process of producing my demonstration appraisal report. I think it makes you better prepared to value property. In the end, that is what assessors do, they are valuing property. They are establishing the tax base on which a very significant amount of revenue for state and local government generate. To not have adequate appraisal skills would definitely be a concern. A bigger concern to me is the experience requirement, the CAE designation from IAAO which you are looking at for reciprocity has a five year experience requirement associated with it. To be a state licensed appraiser you have to have two years' experience in order to be licensed as an appraiser. Most of the professional appraisal organizations have either a time and grade requirement or they have such extensive educational process that you are not going to possibly get through them in less than two, three, or four years. I think limiting it to one year and limiting it to an assessor's office creates a very definitive problem. I know it creates a problem for me in Lenawee County because that means I cannot grow an individual in my office to attain a level four certification to take over my position. It means that anyone who is an employee of the State of Michigan and working in the district for the State of Michigan the best they can accomplish is a level three and there is no opportunity to advance themselves certification wise within the State. I think that the Executive Director Frick's recommendation of a two year requirement in assessment administration would probably cover that. It would cover some of the concerns that Mr. Woolford raised as well. I am having difficulty in Lenawee County finding an equalization director. I have not held two positions for five years because I really love having two positions. I have held the position because it is much harder to find an equalization director than it is finding a county administrator. I know that I will not be able to find a level four and attract them to Lenawee County and now it appears as if I am going to be cut off from growing one internally. I would appreciate your consideration on that issue. Thank you.

It was moved by Simon, supported by Morris, to go into closed session to discuss a settlement. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved. (Item 30 on agenda)

It was moved by Roberts, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Simon – Yes, Commissioner Morris – Yes. The motion was unanimously approved.

The next Commission meeting will be held February 9, 2016 at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 2:15 p.m.

**DATE TYPED:**                   **December 23, 2015**

**DATE APPROVED:**           **February 9, 2016**

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**

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