



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***

***Tuesday, December 18, 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 November 20, 2018. (Item 1 on agenda)

Public Comment – Agenda Items 3-11 Only (Item 2 on agenda):

No member of the public wished to speak at public comment on agenda items 3-11.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the legislative reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2017 and 2018 Tax Years. (Item 3 on agenda)

It was moved by Roberts, supported by Kutschman, and unanimously approved to recognize students who have successfully completed their course work during the 2018 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 4 on agenda)

The STC recognized the following 143 Michigan Certified Assessing Technicians:

Zachary J. Amos	Brian P. Barnes	Daniel M. Barry
Laura E. Bayley	Diana K. Beaudoin	Loretta D. Bell
Melanie A. Bender	Shawna D. Bergman	Wanda S. Bloomquist
Stephani T. Bolyard	Mark L. Bonenfant	William J. Brandon
Kris Brown	Kristine L. Brown	Meliisa M. Buot-Favazza
Jozann A. Burgin	Patrick P. Caram Jr.	Susan K. Carmien

Benjamin D. Carter
Kathleen A. Cline
Melanie A. Couzzins
John F. Cunningham
Isaac J. Degraffenreid
Madison C. Dunckel
Mary E. Evans
Amanda E. Fisher
Lori S. Fox
Thomas L. Girdwood
Jennifer A. Goode
Christine Harrington
Diontrae Hayes
Hannah C. Jackson
Brian N. Kienle
Kenneth P. Klein
Erin M. Lamb
Johnnie G. Lindsey
Cindy Lynde
Chole R. Macomber
Jeannie Masterson
Malena L. McCoy
Lindsay K. McLaughlin
Wendy M. Meldrum
Dana L. Muscott
Laura A. North
Gage A. Phinney
Stephanie M. Prister
Tony Reyes
Kristin S. Rolfs
Kathryn A. Sample
Christopher Scruggs
Kim M. Simpson
Christine R. Stohlman
Abbey E. Taylor
Kathleen Telaak-Lewis
Heidi K. Tice
Tim A. VanBenneKom
Zachary A. VanWormer
Therese L. Vitale
Alexandria Wilkinson
Lucas W. Wyatt

Katherine E. Chrisman
Chelsea M. Collias
Tamara L. Crawford
Jessica A. Curtis
Jonathan M. Doorlag
Shauna S. Dunec
Shelby T. Exel
Paula M. Fisher
Ryan M. Galligan
Tammy L. Goffnett
David H. Goodkin
Andrew S. Harris
Karen S. Hazzard
Chanel Jenkins-Baldwin
Deborah K. Kiesel
Angie M. Kurmas
Taylor Lambert
Theresa S. Lister
Teairra L. Lyons
Kenneth M. Malkin
Melissa M. Mayhew
Erin A. McElroy
Gwendolyn R. McLellan
Seth R. Miller
Kelli A. Navarro
Gloria A. Olson
Victor R. Powers
Michelle Proue
Jeffrey S. Riedel
Alyssa G. Rosebrugh
Brendan M. Scheitz
Michael J. Schwartz
Yale W. Smith
Jonathan E. Sykes
Carol J. Taylor
Christopher K. Thelen
Cara A. Tipton
Kathy J. VanderKolk
Jami L. Vert
Victor L. Vuong
Dena R. Woods
Chester Wyszynski

Robert M. Christian
Mary J. Connelly
Susan K. Creson
Rachel A. Daily
Jennifer L. Duncan
Issac D. Entz
David H. Finks
Beth L. Fletcher-Patterson
Tammy L. Giannunzio
Gretchen M. Gomolka
Benjamin J. Griffin
Rebecca E. Hawker
Nancy J. Hotovy
Stephanie A. Johncox
Joy E. King
Andrea L. Kurzynski
Roshelle L. Lencki
James A. Lundy
Amy L. MacDonald
Michelle E. Manare
Josef L. McClelland
Kelli L. McGovern
Alexander B. McLeod
Sandra K. Moffitt
Kristin A. Nelson
Kenneth J. Phelps
Lynn M. Prescott
Pamela R. Reed
William B. Roberts
Rachelle A. Ryan
Kaili E. Schlichting
Martina M. Shatrau
Roberta L. Spencer
Eric J. Szymanski
Sherrie L. Teall
Carrie L. Thompson
Martha H. Townsend
Megan S. VanLoo-Grimm
Sanya N. Vitale
Lori L. White
Karen G. Wright

The STC recognized the following 64 Michigan Certified Assessing Officers:

Paul R. Altobello	James A. Baker	Michael W. Barres
Sarah C. Beathard	Keri A. Bohl	Heather S. Burris
Jessica L. Buttermore	Jody M. Corturillo	Megan M. Daniels
Renee Darga	Nicholas C. Davis	Elizabeth A. Dear
Jessica M. Deaton-Holden	Amber G. Deniston	Lynn A. Edmonds
Michelle L. Fenner	Ryan M. Galligan	Marjorie A. Gape
Herbert L. Grimshaw	Amy S. Haney	Cassandra L. Hoisington
Christine N. Irwin	Hannah-Maria Jacques	Melissa Jaster
Dylan J. Jurasin	Lynnette J. Kann-Sposato	George M. King
David W. Kort	Louis J. Kwiatkowski	Ryan Lake
Lori LaPerriere	Emily I. Leik	Jeanette J. Makowiex
Joseph M. Maniaci	Heath R. Mason	Cary E. Matuschka
Kathleen D. McElroy	Annette K. McNamara	James R. McNeil
Kyle S. Mulka	Sarah R. Newton	Eric J. Ostergren
Robert P. Parrett	Jessica M. Plude	Jennifer D. Rainey
Mark R. Ranta	Jennifer A. Rivard	Eric D. Sanko
Krista M. Simmons	Jacob T. Sutton	Timothy A. Teed
Kristi R. Thompson	Quentin E. Thompson II	Deborah E. Todd-Lowery
Melissa R. VanSchoten	Audrey C. Verla	Tina M. Waddell
Cynthia D. Wallace	Kenneth A. West	Peggy L. Wobser
Dawn R. Wozniak	Anissa J. Zaucha	James R. Zenas
Michael H. Zukowski		

The STC recognized the following 72 Michigan Advanced Assessing Officers:

Ann M. Abbey	Marwan A. Abdullah	Kaitlin R. Anderson
Michele L. Argue	Gregory P. Babb	Ashley J. Backus
Amanda E. Bastuk	Keegan J. Bengel	Michele M. Bennett
Heather L. Bouck	Tina Braman	Joel F. Bremer
Angela Burnside	Jessica L. Casler	Treana M. Chick
Melanie R. Childers	Kimberly J. Comer	Dana M. Cunningham
Derek C. Eaton	Mitchell J. Elrod	Mitchell J. Elrod
Stacey T. Etzkorn	Christopher Fieldhouse	Holly L. Franckowiak
Kylie Galligan	David M. Griffin	Andrew Hale
Stacey M. Hayes	LaToya C. Haygood	Danyelle N. Herington
Stacy A. Holbrook	Will D. Hughes	Elizabeth Hyatt
Eugene E. Jarvis	Susan M. Jensen	Joshua T. Larkin
Ashley L. Larrison	Robin LeMaire	Allen G. Littlejohn
Jared M. Litwiller	Faith R. Martin	Darcy A. Marusich
Tamara Mattioli	David L. McArthur	John Megdan
Ryan Mills	Heather J. Mitchell	Tony S. Olson
Christina Parrish	Sarah M. Payton	Jennifer M. Ronan
Meshia R. Rose	Robert M. Rushton	Jean-Philippe Saulnier
Dawn Schultz	Thomas Scott	Emily Selph
Lyndsey E. Shembarger	Thomas P. Sheneman	Kimberly M. Smith

Rebecca S. Stachewicz
Anthony L. Switkowski
Angela M. VanConant
Jennifer M. Witherow
David Yack

Brian P. Stagg
Julie Ann Tatro
Megan I. VanHoose
Tyler P. Wolfe

Kayla Stevenson
Tena Urbin
Anna B. Wasylewski
Jason G. Woodcox

The STC recognized the following 5 Michigan Master Assessing Officers:

Marie Collais
Mellissa K. Hayduk

Jennifer Czeiszperger
Katherine J. Roslund

Paula J. Hannah-Moore

The Commission received an update from staff on the Assessor Education Programs. It was moved by Roberts, supported by Morris, and unanimously approved to not implement any changes to the Michigan Certified Assessing Technician (MCAT) Program and to continue offering online continuing education credit through the Moodle classroom including developing additional classes for the 2019/2020 renewal cycle with the goal of offering 10 to 12 classes through the Moodle online classroom portal. The Commission also approved the following changes to the Michigan Certified Assessing Officer (MCAO) Program, Michigan Advanced Assessing Officer (MAAO) Program and Michigan Master Assessing Officer (MMAO) Program beginning in 2019: (Item 5 on agenda)

MCAO Program:

1. Elimination of the Self-Study Program and replace that option with a third session of the 6-month program that would be offered outside of Lansing, we would also continue to offer two sessions of the program in Marquette.
2. Changing the order of the current chapters to provide a more practical approach to assessing and more mirror the assessment cycle.
3. Move to an online exam that is offered in parts with one retake option. Students will only be required to retake the parts that they did not pass on the first try.
4. Require assignments to be part of the overall grade and redo the assignments to be more directed to practical application. Students must have a 65% overall on the assignments before they can sit for each section of the exam.
5. Provide grading rubrics for each assignment to the students and instructors.
6. Eliminate the in-person orientation and move instead to a course syllabus. The pre-program writing assignment will be changed to a writing assignment demonstrating their knowledge of the syllabus with a quiz.

MAAO Program:

1. Move to all online exams for the MAAO program and self-paced courses.
2. Require assignments to be part of the overall grade. Students must have a 65% overall on the assignments before they can sit for each section of the exam.
3. Provide grading rubrics for each assignment to the students and instructors.
4. Eliminate the in-person orientation and move instead to a course syllabus. The pre-program writing assignment will be changed to a writing assignment demonstrating their knowledge of the syllabus with a quiz.

5. Add USPAP as the 8th Chapter for the one-year program and including it in the overall cost of the program. Continue offering USPAP as a stand-alone for individuals interested in the self-paced program.
6. Adopt a required order for some of the self-paced courses. Principles of Appraising, Statistics and Basic Income would have to be taken in that order before any other courses are taken.
7. Require one year of experience after obtaining MCAO certification before you can begin the MMAO for either the classroom program or the self-paced. This required waiting period will apply beginning in January 2019 for anyone who does not hold MCAO certification at that time.

MMAO Program:

1. Modify the MMAO Program to be a complete, one-year program. Individuals who have held their MAAO certification for one year may enter the program.
2. The program will begin with four classes: Advanced Market, Advanced Income, Advanced Depreciation and Highest and Best Use and Final Reconciliation. There will be assignments and students must receive a minimum 65% by the end of each class to move on to the next class. The classes will build on each other with the ultimate goal of providing the knowledge to prepare the appraisal report and to ensure success as an MMAO assessor.
3. At the end of the 24 weeks, the students will attend a one-day classroom session during which they will meet with their panel members and receive information on how to write their appraisal report. Students will bring with them their subject property for approval by the panel. The appraisal report will not be a case study and will not be a demonstration narrative, it will be more like what students would prepare for a Full Tribunal case. It will include: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation.
4. From week 25 to week 34 the students will work on their appraisal report.
5. During week 35, the students will return for a one-day meeting with their panel. They will bring with them all their data and spreadsheets. The panel will provide them feedback on where they are to date. If there is a critical error, the panel will work with the student on how they are going to correct that error.
6. From week 36 to week 45 the students will finish their appraisal report. The panel will provide very specific feedback. Students may resubmit their appraisal report two times for regrading. The student must receive 75% to move to the final exam.
7. Student will take a final written exam. Students will have 2 retake options and must receive 75% to pass.
8. The Commission directed staff to work on a transition plan for those individuals who have completed the 3 pre-requisite courses, likely a program that will begin with the final reconciliation class and go through the remainder of the program, which will be a 6-month program.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements (AMAR Review). It was moved by Kutschman, supported by Morris, and unanimously approved to allow staff to make the necessary changes regarding questions related to MCL 211.9o, Form 5076 and the Small Business Taxpayer Exemption in the AMAR Review due to statutory changes that were previously enacted in P.A. 132 of 2018. The State Tax Commission received the following summary of the results of the 2018 AMAR Review and Follow Up Reviews: (Item 6 on agenda)

1. Of the 320 local units reviewed, 15% or 48 had perfect AMAR reviews.
2. The review collects information on COD and PRD for the purpose of determining if the STC should eventually adopt a standard range for each. The range for COD was 4.62 to 58.46 with an average of 20.32. The PRD ranged from .76 to 1.45 with an average of 1.07. IAAO standards for COD are 5 to 20 depending on location and type of construction. PRD greater than 1.00 indicates high value parcels are under appraised, under 1.00 indicates high value properties are over appraised. IAAO general rule indicates PRD should range between .98 and 1.03.
3. The reviews indicated some minor issues with parcel counts on the L-4022 and L-4023. Most of the local units reviewed had procedures for exemptions and were properly completing Form 4142 for PRE interest.
4. The 2018 reviews indicated small percentages of local units have issues with ECF's and Land Value Maps – approximately 15%. However nearly 29% had issues with Land Value Determinations. This included land adjustments without reason and/or the lack of land value determinations. Staff prepared a Land Value Determinations and Analysis Continuing Education Course through our online system as well as a course on improving land analysis through the use of digital data. Both of these are offered free of charge to certified assessing officers statewide.
5. Nearly 50% of the local units reviewed were not following proper procedures regarding the processing of the Small Business Taxpayer Exemption. This is primarily due to local units not date stamping the form and/or not retaining the envelope. There were some issues with local units approving the exemption when the form was postmarked after the deadline.
6. Around 10% of the local units reviewed were not following statutory requirements to adopt guidelines and an asset test for granting poverty exemptions.
7. 20% of the local units reviewed had some issue related to their July and December Board of Review authorities, meaning the July or December Boards were acting on items over which they had no statutory authority. While staff included a significant amount of information on this issue in our 2018 Board of Review training, we are repeating that information and adding additional case studies to the 2019 training.
8. 18% of local units were not levying the penalty and interest for late filing of the Property Transfer Affidavit but had not passed a resolution to waive the penalty and interest. To assist those local units, staff developed a sample resolution and made that available on our website.
9. Of the 192 follow up reviews completed in 2018, only 35% or 67 local units corrected all of the deficiencies noted from their prior review. 109 local units need an additional follow up review and 33 of those have already had multiple follow up reviews. Staff recommended to the STC assumption of jurisdiction for 16 local units.
10. Staff anticipates another 200 follow up reviews for 2019 – this is a combination of follow up reviews from Cycle 1 of the AMAR Reviews and follow up to the 2018 reviews. Additionally, 256 local units across 17 counties are scheduled for regular review.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff recommendation to appoint the 2019-2020 State Tax Commission Advisory Committee Members and Duties. Members appointed to the Assessor Discipline Advisory Committee include: Dulcee Ranta, Michael Lohmeier and Brian Busscher. Members appointed to the Education & Certification Advisory Committee include the following: Brian Paris, Paula Jaspersen, Steve Hudson, Shila Kiander, Scott Miller and Scott Vandemergel. Members appointed to the CAMA Standards Committee (Ad Hoc)

include the following: Stacey Bassi, Ted Droste, Charles Ericson, William Griffin, Dave Hieber, Commissioner Len Kutschman, Tony Meygaard, Laurie Spencer, Tom Szur, Matt Woolford and Chuck Zemla. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Mr. Paul Arnold to complete a course on Land Values within six months of the order, complete a course on Economic Condition Factors within six months of the order and complete the State Tax Commission's Audit of Minimum Assessing Requirements (AMAR) training. Upon completion of the Land Value course, Economic Condition Factors course and the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training, Mr. Arnold shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses and training shall result in Mr. Arnold to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Ms. Tammy Fall to complete a course on Land Values within six months of the order, complete a course on Economic Condition Factors within six months of the order, complete a communication course within six months of the order and complete the State Tax Commission's Auditor of Minimum Assessing Requirement (AMAR) training. Upon completion of the Land Value course, Economic Condition Factors course, a communication course and the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training, Ms. Fall shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses and training shall result in Ms. Fall to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Mr. Timothy Krumm to complete the State Tax Commission's online continuing education course through the Moodle platform in Land Value Maps within six months of the order, complete a course on Economic Condition Factors within six months of the order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Upon completion of the State Tax Commission's online continuing education course through the Moodle platform in Land Value Maps, Economic Condition Factors course and the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training, Mr. Krumm shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses and training shall result in Mr. Krumm to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Mr. David Roenicke to complete the State Tax Commission's online continuing education courses through the Moodle platform in Land Value Maps, Development of Economic Condition Factors and Land Value Determinations no later than April 1, 2019 and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Upon completion of the State Tax Commission's online continuing education courses through the Moodle platform in Land Value Maps, Development of Economic Condition Factors, Land Value

Determinations and Audit of Minimum Assessing Requirement (AMAR) training, Mr. Roenicke shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses and training shall result in Mr. Roenicke to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Mr. Ivan Burkhard to complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Additionally, Ivan Burkhard shall remain enrolled in the Michigan Advanced Assessing Officer (MAAO) program and shall fully participate in and successfully complete the MAAO program, which includes timely submission of all assignments and passing the exam. Upon completion of the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training and the MAAO program, Mr. Burkhard shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to complete the AMAR training and MAAO program shall result in Mr. Burkhard to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearings System (MAHS) and to allow Mr. Mark Erhart to remain enrolled in the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course and shall fully participate in the course, which includes timely submission of all assignments and passing the exam. Upon completion of the MAAO Land Values and Economic Condition Factors course, Mr. Erhart shall be ordered to reappear before the Assessor Discipline Advisory Committee. Failure to fully participate in the MAAO Land Values and Economic Condition Factors course will result in Mr. Erhart being required to complete an additional course on Land Values and Economic Condition Factors. The course must be pre-approved by the Executive Director of the State Tax Commission and completed no later than August 1, 2019. If an additional Land Values and Economic Condition Factors course is required, failure to fully participate in the course shall result in Mr. Erhart to automatically proceed to MAHS formal hearing. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Sharon Stalsberg to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding her certification in assessment administration. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and limits Mr. James Uyl's certificate in assessment administration be issued consistent with the following terms: (Item 9 on agenda)

1. Mr. Uyl will not act as the assessor of record for the City of Litchfield and will not sign the 2019 assessment roll and the City of Litchfield will retain the services of a MMAO to prepare and sign the 2019 and 2020 assessment roll.
2. Mr. Uyl will continue to act as the assessor of record for Sheridan Township, Newaygo County.
3. Mr. Uyl will not contract with any additional local units to act as an assessor of record or to sign any assessment roll except for Sheridan Township, Newaygo County.

4. If the 2019 AMAR Audit follow-up for the City of Litchfield find Mr. Uyl did not meet the requirements for proper Economic Condition Factors, Land Value Maps, proper land value determinations, or the true cash value on the local unit record cards indicate greater than 1% overrides, Mr. Uyl will immediately surrender his assessor's certificate to the State Tax Commission.
5. If the 2019 AMAR Audit or any subsequent follow-up's for Sheridan Township, Newaygo County, finds that Mr. Uyl did not meet the requirements for proper Economic Condition Factors, Land Value Maps, proper land value determinations, or the true cash on the local unit record cards indicate greater than 1% overrides, Mr. Uyl will immediately surrender his assessor's certificate to the State Tax Commission.
6. The Stipulation and Subsequent Order are entered with the understanding and agreement that Mr. James Uyl has indicated his intention to retire in 2020 and no longer maintain his certification in assessment administration after that time.

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 10 on agenda)

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

New Certifications:

Oceana County

- County of Oceana
- Benona Township
- Claybanks Township
- Colfax Township
- Crystal Township
- Elbridge Township
- Ferry Township
- Golden Township
- Greenwood Township
- Hart Township
- Leavitt Township
- Newfield Township
- Otto Township
- Pentwater Township
- Shelby Township
- Weare Township
- City of Hart

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 11 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
Kent	City of Grand Rapids	41-12-36-379-034	5 years
Kent	City of Grand Rapids	41-13-36-178-002	5 years
Kent	City of Grand Rapids	41-13-36-178-003	5 years
Kent	Gaines Township	41-22-07-303-037	5 years
Allegan	Leighton Township	03-13-152-119-00	5 years
Kent	City of Grand Rapids	41-13-36-327-010	3 years

It was moved by Kutschman, supported by Morris, and unanimously approved the staff recommendation on the **Special Items Exemptions Agenda** except for certificate number 2018-168 and noted that the frozen taxable value should be corrected to \$43,053 and the investment amount should be \$263,780,000 for certificate number 3-18-0030 for Ford Motor Company. It was moved by Kutschman, supported by Morris, and unanimously approved to grant Industrial Facilities Exemption Certificate for Whirlpool Corporation – Certificate Number 2018-168. (Item 12 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 13 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 14 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 15 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 16 on agenda)

City of East Lansing, Ingham County

154-18-0588 DONNA BRACHER 33-20-90-55-017-044
 PERSONAL PROPERTY

2017 AV from \$ 1,300 to \$ 0 TV from \$ 1,300 to \$ 0
 2018 AV from \$ 1,300 to \$ 0 TV from \$ 1,300 to \$ 0

Shelby Township, Macomb County

154-18-0593 MELANIE BASLER
REAL PROPERTY

23-07-30-302-001

2018 AV from \$ 0 to \$ 14,000 TV from \$ 0 to \$ 7,346

154-18-0594 MELANIE BASLER
REAL PROPERTY

23-07-30-302-002

2018 AV from \$ 0 to \$ 53,800 TV from \$ 0 to \$ 39,150

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 16 on agenda) ([See attached link for file identification](#))

Administrative hearings were held regarding Air and Water Pollution Control Exemptions. (Item 17 on agenda)

Phillip Depetro appeared on behalf of Department of Environmental Quality and AAG Elizabeth Morrisseau from the Attorney General's Office represented DEQ regarding the Water Pollution Control Exemption for Elder Farms (File Number: 2-6441). The Commission heard from all parties. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation regarding the Air and Water Pollution Control Exemption Certificate 2-6441 approving the application.

Attorney Carl Rashid appeared on behalf of FCA US, LLC. Attorney James Sarconi appeared on behalf the City of Sterling Heights to object to the recommendation of approval in the DEQ determination. (File Number 2-6500) Phillip Depetro appeared on behalf of Department of Environmental Quality and Elizabeth Morrisseau from the Attorney General's Office represented DEQ. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff recommendation regarding the Water Pollution Control Exemption Certificate 2-6500 approving the application.

Attorney Carl Rashid appeared on behalf of FCA US, LLC. Attorney James Sarconi appeared on behalf of the City of Sterling Heights to object to the recommendation of approval in the DEQ determination. (File Number 1-3839) Becky Radulski appeared on behalf of the Department of Environmental Quality and Elizabeth Morrisseau from the Attorney General's Office represented DEQ. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff recommendation regarding the Air Pollution Control Exemption Certificate 1-3839 approving the application.

Public Comment (Item 18 on agenda):

John Dahlquist, Assessor for the City of Trenton, appeared before the Commission on behalf of Michigan Assessors Association. Mr. Dahlquist stated the following: I believe last year we brought to your attention a matter concerning the escrowing of retired assessor certifications. We were hoping to get an update on that or if there has been any movement towards the escrow of the assessors who are

currently retired. What we would like to see is these people with a lot of knowledge are letting their certifications lapse.

Dave Hieber appeared before the Commission on behalf of Oakland County Equalization. Mr. Hieber stated the following: I wanted to thank Commissioner Roberts for his service on the State Tax Commission for all the years and the support given us and wish him a happy retirement and a bright future with whatever you decide to do next. I look forward to working with Commissioners Kutschman and Morris as we go forward and Chairman Khouri.

The Commission approved to recognize Patrick McCall with a resolution honoring him on his retirement after 11 years of service to the State of Michigan and thanking him for his vast knowledge and years of experience of local unit assessing and county and state equalization. (Add on to agenda)

Executive Director Frick recognized Chairman Douglas Roberts with a certificate and plaque honoring him on his retirement and thanking him after 41 years and 11 months of public service to the State of Michigan. Executive Director Frick stated the following: Chairman Roberts served 16 years on the State Tax Commission, eight of those as Chair. He has continuously improved property taxation throughout the State, worked for uniform and equitable assessment administration and always has a balanced, thoughtful approach, regardless of the magnitude of the problem, thinking through every detail. Doug Roberts it has been a pleasure and we have this small token of our appreciation to present to you honoring you as Chairperson. It just a symbol of our gratitude. We want to say thank you for everything you have done to improve assessment administration. (Add on to agenda)

Commissioner Kutschman stated the following: As the newest member of the Commission and someone who has been involved in assessment administration for a fair number of years, I have certainly appreciated the education that I have received as well as the guidance from you Doug. You have not only been a mentor but a friend in terms of looking at the issues before us from a practical standpoint has helped me immensely to grow in this capacity and I am most appreciative. I will only suggest the door here is a public meeting as you all know, and you are always welcome to come back, and we can further seek your guidance.

Commissioner Morris stated the following: I will concur with the comments by Executive Director and Commissioner Kutschman. I would say the hallmark of our ten years overlapping here has been your magnanimous treatment who has appeared before us. I am going to miss you and thank you very much for your guidance and leadership.

Chairman Douglas Roberts stated the following: I have been blessed to have been on the Commission for 16 years, but I want to thank the current Commissioners, Commissioner Kutschman and Commissioner Morris, for their support and they have been outstanding. LaNiece thank you so very much for all that you do. Heather I couldn't have done it without you. I just want to thank the Attorney General staff and Matt Hodges who is here today. The Attorney General staff have been just wonderful providing us with support. I would also like to thank all of the employees of the State Tax Commission. As you noticed today in the agenda we go through a number of issues, they are the most dedicated efficient terrific people that I have been privileged to work with. I want to thank them all very much. There are some people here however that I also want to mention. There are former Commissioners that I worked with the 16 years in addition obviously to the two current ones, Bob Lupi, Fred Morgan, Barry Simon and of course Bob Naftaly, who is a very good friend and former

Chair. I would also like to thank two former Executive Directors Dennis Platte and Kelli Sobel, who appeared here earlier and did a terrific job. As I point out from this one meeting today the number of areas the State Tax Commission deals with in order to do one basic thing try to improve the fairness and equity of the State's largest tax, the property tax. That is a very simple statement, but it takes a lot of effort and I am very proud to have had the opportunity, so in conclusion, it has been a pleasure and privilege to serve with such wonderful individuals. Thank you very much.

The next Commission meeting will be held February 12, 2019, 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 11:10 a.m.

DATE TYPED: December 19, 2018

DATE APPROVED: February 12, 2019

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

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