



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, November 16, 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 minutes of October 12, 2021, as presented. (Item 1 on agenda)

Public Comment – Agenda Items 4 through 14 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 4-14.

The Commission approved to recognize Lori Parr with a resolution honoring Ms. Parr on her retirement after 27 years of dedicated and meritorious service to the State of Michigan and thanking her for her vast knowledge and years of experience of local unit assessing and county and state equalization. Ms. Parr has been a resource to the State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 3 on agenda)

Chairperson Nolde stated the following: I would like to congratulate Lori as well. I worked with her for many years in this field and she was always the utmost professional. Thank you for your years of service, Lori.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt Bulletin 14 of 2021 3rd Quarter Certified Interest Rates. (Item 4 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt Bulletin 15 of 2021 Inflation Rate Multiplier for 2022. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt Bulletin 16 of 2021 Interest Rates on MTT Judgments. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt Bulletin 17 of 2021 Procedural Changes for 2022. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt Bulletin 18 of 2021 Boards of Review for 2022. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt Form 5762 – 2022 Solar Energy System Report. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the revision of Form 607 – Report of Assessment Roll Changes and Classification. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the revisions of the following 2022 Forms: (Item 11 on agenda)

Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification

Form 3128 – Taxable Value Calculations Worksheet

Form 4093 – Notice of Assessment, Taxable Valuation (including Leasehold Improvements) and Property Classification

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Memorandum Regarding Multipliers for Valuation of Free-Standing Communication Towers. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 13 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 14 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 15 on agenda) ([Concurrence Agenda Link](#))

At 9:10 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Non-Concurrence Agenda hearings.

The Commission came back into session at 9:30 a.m. for their scheduled MCL 211.154 Non-Concurrence Agenda hearings and the remaining items on their agenda.

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 16 on agenda) ([Non-Concurrence Agenda Link](#))

Public Comment (Item 17 on agenda):

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

Other Items for Discussion (Item 18 on agenda):

Commissioner Morris stated the following: It has been a pleasure and honor and truly a learning experience serving with Commissioner Kutschman since he was appointed to the State Tax Commission in March of 2017. His forty-five years of property tax experience in the public and private sector were unparalleled for a State Tax Commission Commissioner. In a world of team sports a high compliment is stating that an individual player makes its teammates better players. Commissioner Kutschman embodies that statement. As my teammate as a State Tax Commissioner, he made me a much better Commissioner. Len, I thank you for your service and I will miss having you as my teammate.

Commissioner Kutschman stated the following: It has been an honor and a privilege to be able to serve in this capacity. When I retired from the law firm in 2017 it was a culmination of a forty-five-year career in assessment administration. I have had the opportunity to work with a lot of amazing people on both sides of property tax administration game and being able to spend almost the last five years here has truly been a privilege. Staff is amazing. LaNiece this place wouldn't function without you and Dave your leadership is unparalleled. Being able to work with Howard has truly been an amazing effort and I have enjoyed every minute of it. Peggy it is an honor to have you as Chair of the Commission. I am grateful for all of that. This is a culmination of a career for me after fifty-three years. This has been a very rewarding way to put icing on the cake and I appreciate it. Thank you.

Chairperson Nolde stated the following: I would like to say something too. I have enjoyed working with you this last year and half be it TEAMS or whatever and we finally get to be in person. Having known you for years and worked with you for many years, your service has been appreciated and enjoy your retirement. Thank you again for all you have done.

Executive Director Buick stated the following: Congratulations on a great career.

Commissioner Kutschman stated the following: Sean I don't want to forget you either. Sean and I go quite a way back on opposite sides of the fence when I was doing tax appeal work. He was always a formidable adversary, and I am glad to see him here on the Commission staff.

Executive Director Buick stated the following: For our December meeting we are working on a couple of updates on bulletins. We are also working on the pollution control exemptions and all the year-end exemptions. I would anticipate our December meeting will be a little bit longer than this.

The December 14, 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 9:50 am.

DATE TYPED: November 17, 2021

DATE APPROVED: December 14, 2021

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

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