



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, June 5, 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 Morris, supported by Kutschman, and unanimously approved to adopt the minutes of May 29, 2018. (Item 1 on agenda)

Public Comment – Agenda Items 4-19 Only (Item 2 on agenda): No member of the public wished to speak at public comment on agenda items 4-19.

### **STATE ASSESSED PROPERTY APPEALS (Item 3 on agenda)**

#### **Managedway Company**

David Alexander and Susan Wagner appeared on behalf of Managedway Company. Mr. Alexander and Ms. Wagner indicated that Managedway Company agreed with Property Services Division staff with the corrected assessment, provided the necessary documentation and indicated this was their first-year filing and would file the necessary documentation on time next year. Darcy Marusich, Property Services Division staff, presented testimony that Managedway Company did not file the annual report on time and an estimate of value was required to be made. Ms. Marusich, after receipt and review of the supporting documentation submitted, recommended the assessment be corrected on the State Assessed Roll to replace the estimate with the actual values provided by Managedway Company.

It was moved by Kutschman, supported by Morris, and unanimously approved staff's recommendation that the revised assessment for Managedway Company be accepted on the Final State Assessed Roll.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Final 2018 State Assessed Roll with the following values: (Item 4 on agenda)

Railroad Companies

Final True Cash Value	\$ 2,463,792,700
Final Assessed Cash Value	\$ 1,231,896,350
Final Capped Value	\$ 714,354,955
Final Taxable Value	\$ 701,943,541

Telephone and Telegraph Companies

Final True Cash Value	\$ 2,129,571,500
Final Assessed Cash Value	\$ 1,064,785,750
Final Capped Value	\$ 1,139,455,831
Final Taxable Value	\$ 1,064,785,750

Car Loaning Companies

Final True Cash Value	\$ 332,101,500
Final Assessed Cash Value	\$ 166,050,750
Final Capped Value	\$ 166,050,750
Final Taxable Value	\$ 166,050,750

Total Utility Roll

Final True Cash Value	\$ 4,925,465,700
Final Assessed Cash Value	\$ 2,462,732,850
Final Capped Value	\$ 2,019,861,536
Final Taxable Value	\$ 1,932,780,041

Jay Singh and Kathy Angerer appeared before the Commission on behalf of the City of Hamtramck regarding a request from the City for an extension on their reappraisal. Cathi Gould appeared before the Commission on behalf of Tyler Technologies regarding the progress on the reappraisal. On April 18, 2018, the City of Hamtramck notified the Commission that they had not completed the reappraisal for the 2018 year. The City cited problems with Tyler Technologies' ability to complete the work and asked for another year to complete the reappraisal. It was moved by Roberts, supported by Kutschman, and unanimously approved to postpone the request from the City of Hamtramck for a reappraisal extension until the August 21<sup>st</sup> Commission Meeting. It was also approved that the City provide monthly reports, starting in July, of their progress on the completion of the reappraisal and how they would proceed. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Tilden Township, Marquette County as an uncertified unit and require Tilden Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 6 on agenda)

The official order regarding Schoolcraft Township, Houghton County was rescinded. Staff had indicated further information was provided that both the L-4037, *State Tax Commission Assessment Roll Certification* and the 2018 assessment roll were signed by the same assessor of record and no further action was required. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Burleigh Township, Iosco County as an uncertified unit and require Burleigh Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for the City of Whittemore, Iosco County as an uncertified unit and require the City of Whittemore to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Broomfield Township, Isabella County as an uncertified unit and require Broomfield Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Monroe Township, Newaygo County as an uncertified unit and require Monroe Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 11 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for Zilwaukee Township, Saginaw County as an uncertified unit and require Zilwaukee Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2018 Assessment Roll for the City of Zilwaukee, Saginaw County as an uncertified unit and require the City of Zilwaukee to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 13 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to revoke Mr. Fred Peterson's Certificate in Assessment Administration. (Item 14 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to revoke Ms. Vicki Cushman's Certificate in Assessment Administration. (Item 15 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to revoke Ms. Kathryn Hoover's Certificate in Assessment Administration. (Item 16 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 17 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revised Neighborhood Enterprise Zone (NEZ) Frequently Asked Questions. (Item 18 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the Memorandum Regarding Changes to the Principal Residence Exemption Statute due to P.A. 133 of 2018. (Item 19 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 20 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 21 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 22 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 MCL 211.154 petitions on the **Special Items Agenda** and postponed MCL 211.154 petition 154-17-0925 until the documentation requested has been received. (Item 23 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 24 on agenda)

**City of Detroit, Wayne County**

<b>154-18-0083</b>	POWER PANEL	22990865.11	
	PERSONAL PROPERTY		
	2016 AV from \$ 0	to \$ 477,700 TV from \$ 0	to \$ 477,700
	2017 AV from \$ 2,386,900	to \$ 430,300 TV from \$ 2,386,900	to \$ 430,300

**City of Highland Park, Wayne County**

**154-17-0237**      12345 3RD STREET LLC  
REAL PROPERTY

43-12-04-0120-000

2015 AV from \$ 1,075,800 to \$ 76,100 TV from \$ 1,075,800 to \$ 76,100

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 24 on agenda) ([See attached link for file identification](#))

Public Comment (Item 25 on agenda): No member of the public wished to speak at public comment.

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 7 of 2018 MTT Interest Rates. (Add on to agenda)

The next Commission meeting will be held August 21, 2018, 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 10:30 a.m.

**DATE TYPED:**                      **June 6, 2018**

**DATE APPROVED:**                **August 21, 2018**

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**Douglas B. Roberts, 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**