



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, August 21, 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 June 5, 2018. (Item 1 on agenda)

Public Comment – Agenda Items 3-41 Only (Item 2 on agenda):

David Hieber appeared before the Commission on behalf of Oakland County Equalization regarding agenda item 4, Recommendation of CAMA Data Standards. Mr. Hieber stated the following: Thank you for the opportunity to speak. Oakland County and the assessors in Oakland County met a couple of weeks ago and we support the idea and the process of CAMA Data Standards. We would like to see a committee developed to ensure that we move forward with the standards in a way that we do not lose some of the functionality we have in some of our systems that we currently use. It is important for the Commission to fully understand how adoption of CAMA standards and implementation by the CAMA providers will impact our downstream systems from tax, multi-year special assessment and our land management systems. We are willing to make those changes, but we will need time to implement that. If there is a committee we would like to offer our support in any way possible.

Amy DeHaan appeared before the Commission on behalf of MAA regarding agenda items 8, Request from the City of Lansing Regarding the MCAO Self-Study Program and 12, Bulletin 10 of 2018 Assessor Certification. Ms. DeHaan stated the following: When the MCAO Self-Study Program was initially approved MAA reluctantly accepted the self-study path and policy related to the no shows for exams. However, with the current shortage of assessors and the exacerbated shortage in the next five to ten years along with the difficulty of recruiting people into the assessing

profession this policy only serves to further deter potential candidates by delaying certification for up to a year. Due to the time required to apply for the program entry and the additional cost to take a program for which they have already spent \$250.00, we see this as an additional burden. While we certainly understand that there are costs associated with rescheduling exams we also understand that life sometimes can get in the way and even the best played plans fall apart. Rather than risk losing these individuals perhaps the policy should be modified to allow one second opportunity at a cost to that individual. Making this small change may just serve to preserve their interest in the assessing profession. I would ask that you reconsider this policy for these reasons.

On the assessor certification approximately two years ago MAA made a request to allow retirees to escrow their certification. Many of our retirees have worked hard to achieve their certifications and they would rather not lose them. They are typically not planning to return to an assessing job but should have something they have worked so long and hard for be stripped away simply because they retired. They have no problem with paying a fee to hold their certification, but they also do not want to continue taking education courses. Many other professions allow this, some even offer a path for those needing to find a place to work after a few years of retirement. Given the shortages we have seen in this profession it seems like a logical request and can easily be compared to a college degree. Just because an individual is no longer using that specific degree or license they do not lose it instead it is placed in escrow and can be taken back out after certain conditions should the need arise. I also ask respectfully that you consider this an option.

Sharon Frischman appeared before the Commission on behalf of the City of Lansing regarding agenda item 8, Request from the City of Lansing Regarding the MCAO Self-Study Program. Ms. Frischman stated the following: First of all, I wanted to clarify a few things about our request. We are not looking for any kind of special treatment we are looking for a change in the policy for everybody. The assumption that folks do not show up because they are not prepared, you are able to retake the test for free so that does not seem to really make sense. If they are not prepared I would think they would go, take the test since they can retake it for free at the next opportunity. If it simply is just about cost, then why not charge them the \$250.00 instead of making it financially in punitive to go take the other expensive route. I can tell you in our case these ladies studied together almost every lunch hour and they were definitely prepared, and they made a really stupid mistake and there were a few tears shed on Friday afternoon when they went to go check the directions and realized they had missed it. We request that the policy be changed.

Michael Hedrick appeared before the Commission on behalf of the City of Lansing regarding agenda item 8, Request from the City of Lansing Regarding the MCAO Self-Study Program. Mr. Hedrick stated the following: I do not want to repeat everything that was just stated because it was almost word for word what I wrote down. However, I understand the importance of getting well educated people in this field and I have been doing this since 1988 and things have changed a lot since then. In my opinion this is clearly a punitive procedure for whatever reason regarding these two individuals, not specifically the two from the City of Lansing, but there are others that apparently missed the examination for whatever reason. I really think they should be given another opportunity to take the exam and I know how hard they worked on this because specifically I helped them and whatever spare time I had they asked me for assistance in studying this thing and reading the questions. They were really looking forward to this and they know they made the mistake they missed the test but we all make mistakes and to me a simple reminder would have done it. We all go to the doctors or dentists we get an appointment for six or nine months later, if that doctor did

not call me I know I would have missed my appointment half the time. I really wish you would consider some policy change to give these two individuals or whoever else another opportunity.

Angela Story and Lysanne Harma appeared before the Commission on behalf of Richland Township regarding agenda item 32, Official Order Regarding Richland Township and to refer Angela Story to the Assessor Discipline Advisory Committee. Ms. Story stated the following: I am the Assessor for Richland Township and Lysanne is the Supervisor for Richland Township. I am an MAAO and I have been in this business for nearly twenty years. In 2017 I encountered a circumstance of a factor overriding in an order from the Michigan Tax Tribunal. I noticed the discrepancy immediately and I first contacted BS&A Software and asked whether the software was calculating the circumstance correctly thinking maybe they had seen this situation before and that there was a valid reason. They were unable to tell me for sure if it was indeed correct, next I called my Equalization Director for advice and he was uncertain as well but recommended that I speak with Tim Schnelle from the State Tax Commission. Mr. Schnelle directed me to speak to a gentleman by the name of Dan Holland. I contacted Dan Holland and after he consulted with another party he was able to respond to my inquiry. I appreciate Mr. Holland's help as the situation seemed to stump many people. Upon reading his response though I was still apprehensive as to which way to proceed so I shared my response from him with my Equalization Director to ask for his interpretation of Mr. Holland's answer. At this point I had exhausted my avenues for guidance and I deemed I did not have solid enough evidence to proceed to the Board of Review as a clerical error to change the value that was currently on the roll. It is my understanding that part of the function of the State Tax Commission is to offer advice and/or guidance in certain situations. I exercised due diligence in seeking that guidance and advice. Furthermore, I followed that advice. I understand that possibly I misinterpreted that advice or was given incorrect advice and if either of those are the case then I sincerely apologize to the complainant. With that being said I do not feel I have earned any kind of disciplinary action to be taken against me. I respectfully request this recommendation be dismissed and thank you for your time.

Michael Stelmaszek, City Manager appeared before the Commission on behalf of the City of St. Ignace, Mackinac County regarding agenda item 33, Official Order to Assume Jurisdiction of the 2018 Roll for the City of St. Ignace. Mr. Stelmaszek stated the following: I have been the city manager since the beginning of the year for St. Ignace and our assessor of record prior to that is no longer with us. Our 2017 assessment roll was taken under your control for very appropriate reasons and since I have been involved with the City, I have put into place starting with the first of the year a contracted assessor that is a MAAO with forty-three years of experience. She was actually our County Equalization Director for sixteen years and she worked very diligently for several months at the beginning of the year to fix the assessment roll. She was working with your staff and she did not sign the 2018 tax roll. In addition to having her in place I have hired a full-time tax assessor with benefits to have in place moving forward. He has no other responsibilities, he is new, he has mentored to this day and will continue to be mentored with our level three assessor we still have contracted. We have made very good progress on working on with the materials you have given us in the systemic problems that have been found with our contracted assessor. We are trying very hard and have made it a priority to address all your concerns and issues. In the six months I have been the city manager I have had some successes and failures but the one thing I really done right is to put these people in place and put their resources in place to address the concerns you have had. I really feel it is not warranted that you seize our 2018 assessment roll and I appreciate your consideration in the matter.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2019. The Commission approved that County certification levels will be based on the highest 2018 certification level requirement of the local units within each County. ([Counties](#)) ([Townships and Cities](#)) (Item 3 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved staff's recommendation to postpone until 2019 the implementation of the CAMA Data Standards to allow BS&A to focus on implementing the new Assessor's Manual which is required to be utilized for preparation of the 2019 assessment roll. It was moved by Kutschman, and unanimously approved to revoke Manatron and Pontem as approved Michigan CAMA software vendors since neither provider has implemented the new Assessor Manual or provided a timeline for adoption of the CAMA Data Standards. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the 2019 State Tax Commission meeting schedule. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation for all 2018 classification appeals. ([See attached link for file identification.](#)) (Item 6 on agenda)

Jay Singh appeared before the Commission on behalf of the City of Hamtramck regarding a request from the City for an extension on their reappraisal until 2019. Cathi Gould also appeared before the Commission on behalf of Tyler Technologies regarding the progress on the reappraisal and indicated City and Tyler Technologies are making progress and reaffirmed that the reappraisal would be complete for the roll out of the 2019 assessment roll. On June 5, 2018, the State Tax Commission approved to postpone any action regarding the City of Hamtramck's request for a reappraisal extension. At the Commission's direction, the City and Tyler Technologies also began providing monthly reports, starting in July, regarding their progress on completion of the reappraisal and how the City would proceed. It was moved by Kutschman, supported by Morris, and unanimously approved the reappraisal extension until 2019 with the City of Hamtramck and Tyler Technologies. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the request from the City of Lansing to permit the staff who did not appear for their scheduled exam to retake the self-study exam upon additional payment of \$250.00. The Commission also approved to change the policy to allow a retesting for any no shows for the MCAO self-study examination and required in these instances that an additional payment of \$250.00 be required. The Commission also asked staff to review the MCAO self-study policy and make recommendations to the Commission during staff's annual education update in December. (Item 8 on agenda)

The Commission reviewed the staff recommendation regarding the complaints dated April 9, 2018 filed against assessor Thomas Valentine that had proceeded to investigatory review pursuant to the State Tax Commission's Complaint Process Regarding Assessment Administration Practices approved by the Commission on December 16, 2015. Upon review of responses provided by the assessor, staff determined that no further action was necessary and recommended the Commission

dismiss the complaint. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Thomas Valentine. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 8 of 2018 County Multipliers for 2014 Assessor's Manual. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 9 of 2018 2<sup>nd</sup> Quarter Certified Interest Rates. (Item 11 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 10 of 2018 Assessor Certification with the change to allow assessors to complete all 16 hours of continuing education through approved online courses. It was moved by Kutschman, supported by Morris, and unanimously approved to postpone discussions and request a staff recommendation regarding expanding the escrow policy to the October 22, 2018 meeting. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 11 of 2018 Assessor Certification Level Requirements. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 12 of 2018 Random Week for Qualified Business. (Item 14 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revised Supervising Preparation of the Assessment Roll. (Item 15 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revised State Tax Commission Questions and Answers on Assumption of Jurisdiction of Assessment Rolls. (Item 16 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the Guide to the Small Business Taxpayer Personal Property Exemption and Forms 5076 – Small Business Property Tax Exemption Claim Under MCL 211.9o, 5379 – Assessor Affidavit to Correct Taxable Value After Audit of the Small Business Taxpayer Personal Property Exemption Granted pursuant to MCL 11.9o and 5618 – Request to Rescind the Small Business Property Tax Exemption claim Under MCL 211.9o due to enactment of Public Act 132 of 2018. (Item 17 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the Personal Property Frequently Asked Questions. (Item 18 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of the Qualified Agricultural Property Exemption Guidelines. (Item 19 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the Obsolete Property Rehabilitation Act (OPRA) Frequently Asked Questions. (Item 20 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of the Commercial Rehabilitation Act Frequently Asked Questions. (Item 21 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the Plant Rehabilitation and Industrial Development Act (Industrial Facilities Exemption) Frequently Asked Questions. (Item 22 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the Personal Property Forms 632 – 2019 Personal Property Tax Statement, 633 – 2019 Electric Distribution Cooperative Personal Property Statement, 2699 – 2019 Statement of “Qualified Personal Property” by a “Qualified Business” (as of 12-31-18), 2807 – 2019 Statement of “Qualified Personal Property” by a “Qualified Business” (For Additional Reporting), 2698 – 2019 Idle Equipment, Obsolete Equipment & Surplus Equipment Report, 3589 – 2019 Cable Television and Public Utility Personal Property Statement (as of 12-31-18), 3595 – 2019 Itemized Listing of Daily Rental Property (as of 12-31-18), 3612 – 2019 Itemized Listing of Daily Rental Property (as of 2-31-18) (For Additional Reporting), 3966 – 2019 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-18) Occurring During 2018, 4452 – 2019 Cellular (Wireless) Site Equipment Personal Property Report and 4798 – Automotive Manufacturing Equipment Personal Property Report. (Item 23 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the 2019 Form 4435 – Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad, and Car Line Entities. (Item 24 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of the 2019 Form 4606 – Electronic Signature Declaration for Annual State Equalization Reports. (Item 25 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the State Assessed Property Annual Reporting Forms for 2019 – Car Line Form 1027, Railroad Form 1028 and Telephone Form 1029. (Item 26 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2017 Assessment Roll to Otsego Township, Allegan County. (Item 27 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2016 Assessment Roll to Buckeye Township, Gladwin County. (Item 28 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2016 Assessment Roll to Tobacco Township, Gladwin County. (Item 29 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2017 Assessment Roll to City of Galesburg, Kalamazoo County. (Item 30 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2017 and 2018 Assessment Rolls to Tilden Township, Marquette County. (Item 31 on agenda)

It was moved by Roberts, supported by Morris, and unanimously approved to adopt the official order for the assessor for Richland Township, Kalamazoo County to correct the 2018 taxable value for parcel 3903-10-426-040 to \$92,502, pursuant to MCL 211.271, based on application of the 2018 inflation rate multiplier to the final 2017 taxable value ordered by the Michigan Tax Tribunal and send a revised property tax bill to the taxpayer, and if refunds are warranted, to issue the refund in accordance with the General Property Tax Act and the Consent Judgment issued by the Michigan Tax Tribunal. (Item 32 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 City of St. Ignace, Mackinac County as an uncertified unit and require the State Tax Commission to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 33 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 Washington Township, Gratiot County as an uncertified unit and require Washington Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll and provide to the Commission the name of the individual hired to make the corrections along with a copy of the contract within 60 days of the order. (Item 34 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 Long Rapids Township, Alpena County as an uncertified unit and require Long Rapids Township to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll and provide to the Commission the name of the individual hired to make the corrections along with a copy of the contract within 60 days of the order. (Item 35 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 City of Benton Harbor, Berrien County as an uncertified unit and require the City of Benton Harbor to hire an outside party to fix the deficiencies noted in the roll and complete the work for the 2019 assessment roll. (Item 36 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to revoke K. Karl Schmidt Jr's Certificate in Assessment Administration. (Item 37 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to revoke Harold Spencer's Certificate in Assessment Administration. (Item 38 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 39 on agenda)

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

**New Certifications:**

**Dickinson County**

Breitung Township

**Mecosta County**

Austin Township  
Chippewa Township  
Colfax Township  
Fork Township  
Grant Township  
Green Township  
Martiny Township

**Newaygo County**

Lincoln Township

**Sanilac County**

Greenleaf Township  
Village of Carsonville  
Village of Port Sanilac

**Recertification:**

**Ottawa County**

Crockery Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the legislative report for Neighborhood Enterprise Zone Homestead Exemption Report for the 2017 Tax Year. (Item 40 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemptions for the following: (Item 41 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.

<b>County</b>	<b>Local Unit</b>	<b>Parcel Number</b>	<b>Years Approved</b>
Washtenaw	Ypsilanti Township	K-11-02-372-010	3 Years
Washtenaw	Ypsilanti Township	K-11-10-432-004	3 Years
Washtenaw	Ypsilanti Township	K-11-01-203-012	3 Years
Washtenaw	Ypsilanti Township	K-11-01-205-025	3 Years
Midland	City of Midland	13-13-50-850	5 Years
Ingham	City of Lansing	33-01-01-21-430-175	3 Years
Washtenaw	Ypsilanti Township	K-11-11-273-010	3 Years

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the **Special Items Exemptions Agenda**. (Item 42 on agenda) ([See attached link for file identification.](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 43 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 44 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 petitions 154-17-0957, 154-17-0925, 154-17-0931, 154-17-0932, 154-17-0933, 154-17-0934, 154-17-0935, 154-17-0936, 154-17-0951, 154-17-0952, 154-17-0953, 154-17-0954, 154-1-0955 and 154-17-0956 until the October 22, 2018 Meeting. (Item 45 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 46 on agenda)

**Yankee Springs Township, Barry County**

**154-18-0208** HAL G. & ROXANNA G. MAXSON 08-16-080-055-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 75,700 TV from \$ 0 to \$ 48,770

**Montrose Township, Genesee County**

**154-18-0291** NICHOLAS & ANNA RODGERS 13-34-400-005  
REAL PROPERTY

2018 AV from \$ 0 to \$ 59,400 TV from \$ 0 to \$ 46,609

**City of East Lansing, Ingham County**

**154-18-0215** JULIE VANACKER CMT 33-20-90-47-124-050  
PERSONAL PROPERTY

2017 AV from \$ 1,500 to \$ 0 TV from \$ 1,500 to \$ 0

**154-18-0257** STRATHMORE DEVELOPMENT CO LLC 33-20-90-29-811-001  
PERSONAL PROPERTY

2016 AV from \$ 17,500 to \$ 0 TV from \$ 17,500 to \$ 0

2017 AV from \$ 19,200 to \$ 0 TV from \$ 19,200 to \$ 0

2018 AV from \$ 19,600 to \$ 0 TV from \$ 19,600 to \$ 0

**154-18-0258** SUBURBAN PROPANE LP 33-20-90-50-423-650  
PERSONAL PROPERTY

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

**Otsego Township, Lapeer County**

**154-18-0264** DOUGLAS F FERRELL & DANIEL STERNBERGH 44-017-012-011-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 214,530 TV from \$ 0 to \$ 214,530

**Oregon Township, Lapeer County**

**154-18-0265** DOUGLAS F FERRELL & DANIEL STERNBERGH 44-017-012-012-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 34,700 TV from \$ 0 to \$ 34,700

**154-18-0266** DOUGLAS F FERRELL & DANIEL STERNBERGH 44-017-013-001-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 51,300 TV from \$ 0 to \$ 51,300

**154-18-0267** DOUGLAS F FERRELL & DANIEL STERNBERGH 44-017-013-002-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 100,000 TV from \$ 0 to \$ 100,000

**154-18-0268** DOUGLAS F FERRELL & DANIEL STERNBERGH 44-017-013-003-00  
REAL PROPERTY

2018 AV from \$ 0 to \$ 15,264 TV from \$ 0 to \$ 15,264

**City of Rochester Hills, Oakland County**

**154-18-0101** GREAT LAKES COCA-COLA DIST. 70-99-00-400-081  
PERSONAL PROPERTY

2018 AV from \$ 0 to \$ 82,020 TV from \$ 0 to \$ 82,020

**154-18-0102** GREAT LAKES COCA-COLA DIST. 70-99-00-400-082  
PERSONAL PROPERTY

2018 AV from \$ 0 to \$ 8,200 TV from \$ 0 to \$ 8,200

**White Pigeon Township, Saint Joseph County**

**154-18-0202** CATHYE FROST TRUST 016-040-005-00  
REAL PROPERTY

2018 AV from \$ 384,400 to \$ 438,100 TV from \$ 268,862 to \$ 322,562

**Canton Township, Wayne County**

**154-18-0220** STYLECRAFT PRINTING CO. 71-999-99-1590-500  
PERSONAL PROPERTY

2018 AV from \$ 17,890 to \$ 283,830 TV from \$ 17,890 to \$ 283,830

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 46 on agenda) ([See attached link for file identification](#))

Public Comment (Item 47 on agenda):

Michael Stelmaszek, City Manager appeared before the Commission on behalf of the City of St. Ignace. Mr. Stelmaszek stated the following: I understand your predicament today. I am leaving here today encouraged by my participation and these proceedings. Myself and my staff will continue to work diligently with your staff to fully address all the Commission's issues with our appraisal procedures.

The next Commission meeting will be held October 22, 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 11:55 a.m.

**DATE TYPED:** August 22, 2018

**DATE APPROVED:** October 22, 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**