



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 A & B Rooms  
2187 University Park Drive, Okemos, Michigan***

***Tuesday, August 20, 2019  
9:00 a.m.***

***PRESENT: Nick A. Khouri, Chair STC  
W. Howard Morris, Member STC  
Leonard D. Kutschman, Member STC  
  
David A. Buick, 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 June 11, 2019. (Item 1 on agenda)

Public Comment – Agenda Items 3-35 Only (Item 2 on agenda):

Keith Ponak appeared before the Commission on behalf of Clayton Township regarding agenda item 28, Official Order Regarding Clayton Township, Arenac County. Mr. Ponak stated the following: I am here to see if you might reconsider seizing the roll for Clayton Township, Arenac County. I took over there eleven months ago. I did send in one wrong ECF study and I sent the corrected one which was alright. I do not know what the previous assessor had sent in. As I mentioned before, I took over in September of 2018.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2020. The Commission approved that County certification levels will be based on the highest 2019 certification level requirement of the local units within each County. ([Counties](#)) ([Townships and Cities](#)) (Item 3 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 7 of 2019 Assessor Certification with the change to allow Michigan Certified Assessing Technicians two options for completing their continuing education. The first option is to complete the 2020 STC Key Topics for Assessors course offered at various locations throughout the State or online through the STC

Online Education Portal. The second option is to complete a STC online continuing education course of their choice (excluding the Learning the HP12C Calculation course) offered through the STC Online Education Portal. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 8 of 2019 Assessor Certification Level Requirements. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 9 of 2019 2<sup>nd</sup> Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 10 of 2019 Random Week for “Qualified Business”. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the following 2020 Personal Property Forms: (Item 8 on agenda)

- Form 632 – 2020 Personal Property Tax Statement
- Form 633 – 2020 Electric Distribution Cooperative Personal Property Statement
- Form 2698 – 2020 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report
- Form 2699 – 2020 Statement of “Qualified Personal Property” by a “Qualified Business” (as of 12-31-19)
- Form 2807 – 2020 Statement of “Qualified Personal Property” by a “Qualified Business” (For Additional Reporting)
- Form 3589 – 2020 Cable Television and Public Utility Personal Property Statement (as of 12-31-19)
- Form 3595 – 2020 Itemized Listing of Daily Rental Property (as of 12-31-19)
- Form 3612 – 2020 Itemized Listing of Daily Rental Property (as of 12-31-19) (For Additional Reporting)
- Form 3966 – 2020 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-19) Occurring During 2019
- Form 4452 – 2020 Cellular (Wireless) Site Equipment Personal Property Report
- Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Kutschman, supported by Morris, and unanimously approved the revisions of the following 2020 State Assessed Forms: (Item 9 on agenda)

- Form 1027 – State Assessed Car Line
- Form 1028 – State Assessed Railroads
- Form 1029 – State Assessed Telephone Companies
- Form 4435 – Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad and Car Line Entities

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of Form 2793 – 24 and 12 Months Sales Ratio Study for Determining the 2020 Starting Base. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the 2020 Form 4606 – Electronic Signature Declaration for Annual State Equalization Reports. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Form 5657 – Reappraisal Status Report. (Item 12 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Form 5689 – Application for State Tax Commission Approval of Village Assessment. (Item 13 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated April 10, 2019 filed against assessor Clifford Turner, complaint dated April 15, 2019 against assessor Patricia Zamenski, and complaint dated April 18, 2019 against assessor Rebecca Taylor that had all 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 assessors, staff determined that no further action was necessary and recommended the Commission dismiss all complaints. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff's recommendations to take no further action and dismiss the complaints against Clifford Turner, Patricia Zamenski and Rebecca Taylor. (Item 14 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and entered in which R. James LeViere shall voluntarily surrender his assessor license #R-6777 on or before December 31, 2019. Mr. LeViere shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license. (Item 15 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 entered in which Clarkson Most shall voluntarily surrender his assessor license #R-7054 on or before December 31, 2019. Mr. Most shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license and after that shall not be an assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until he successfully completes the assessor education and certification examinations required to hold such position. (Item 16 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and entered in which Martha Roznowski shall voluntarily surrender her assessor license #R-5915 on or before December 31, 2019. Ms. Roznowski shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license and after that shall not be an assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until she successfully completes the assessor education and certification examinations required to hold such position. (Item 17 on agenda)

The Commission reviewed the staff recommendation regarding Mr. Patrick Couch where he had fully participated and successfully completed the Michigan Certified Assessing Program, including passing the exam as part of the Consent Agreement and Official Order adopted at the November 20, 2018 meeting. It was moved by Morris, supported by Kutschman, and unanimously approved staff's recommendation to adopt the official order to release Patrick Couch from suspension and his certificate in assessment administration be reinstated immediately. (Item 18 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Limestone Township, Alger County. (Item 19 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for DeTour Township, Chippewa County. (Item 20 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Raber Township, Chippewa County. (Item 21 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Escanaba Township, Delta County. (Item 22 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 for Ingham Township, Ingham County. (Item 23 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018 Assessment Roll for Broomfield Township, Isabella County. (Item 24 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to return the 2017 and 2018 Assessment Rolls for the City of St. Ignace, Mackinac County. (Item 25 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Skandia Township, Marquette County. (Item 26 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Riverside Township, Missaukee County. (Item 27 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Clayton Township, Arenac County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Clayton Township,

Arenac County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 28 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Burleigh Township, Iosco County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Burleigh Township, Iosco County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 29 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2019 Assessment Roll for Grant Township, Iosco County due to the recurring deficiencies noted in the AMAR Reviews. The Commission ordered Grant Township, Iosco County to hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete the work for the 2020 assessment roll. (Item 30 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 31 on agenda)

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

**New Certifications:**

**Isabella County**

Village of Rosebush

**Jackson County**

Henrietta Township

**Mason County**

Custer Township

**Mecosta County**

Hinton Township  
Mecosta Township  
Morton Township

**Recertifications:**

**Isabella County**

Coe Township  
Wise Township

**Midland County**

Mt. Haley Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Assessment Rolls for the following: (Item 32 on agenda)

These certifications will expire on May 1, 2022.

**New Certifications:**

**Cass County**

Jefferson Township

**Recertifications:**

**Oakland County**

City of Rochester Hills

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 33 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the legislative report for Neighborhood Enterprise Zone Homestead Exemption Report for the 2018 Tax Year. (Item 34 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Charitable Non-Profit Housing Organization Exemption for the following: (Item 35 on agenda)

This exemption will expire on **December 30, 2022 for a period of three (3 years) or December 30, 2024 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
Wayne	City of Detroit	22097848	3 Years
Oceana	Shelby Township	64-046-598-001-00	5 Years
Washtenaw	Ypsilanti Township	K-11-03-480-003	3 Years
Washtenaw	Ypsilanti Township	K-11-14-262-050	3 Years
Oceana	Shelby Township	64-012-740-000-01	5 Years
Jackson	City of Jackson	4-013100000	5 Years
Jackson	City of Jackson	4-013000000	5 Years
Washtenaw	Ypsilanti Township	K-11-10-432-018	3 Years
Washtenaw	Ypsilanti Township	K-11-11-407-002	3 Years
Leelanau	Leland Township	45-009-024-006-10	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 36 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 37 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 38 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** except for petition 154-19-0038. It was moved by Morris, supported by Khouri, and approved to dismiss petition 154-19-0038 for the 2016 tax year for lack of jurisdiction and deny tax years 2017 and 2018. Commissioner Kutschman opposed the recommendation on petition 154-19-0038. (Item 39 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 40 on agenda)

**Hamlin Township, Mason County**

**154-19-0288** RODRIGUEZ, JENNIFER 53-007-026-033-00  
REAL PROPERTY  
2019 AV from \$0 to \$63,000 TV from \$0 to \$48,815

**City of Farmington Hills, Oakland County**

**154-19-0213** PROCESS CONTROL SERVICES, FCX PERFORMANCE 22-99-33-244-502  
PERSONAL PROPERTY  
2019 AV from \$0 to \$125,060 TV from \$0 to \$125,060

**154-19-0214** SW CONTROLS, FCX PERFORMANCE 22-99-33-244-503  
PERSONAL PROPERTY  
2019 AV from \$0 to \$17,350 TV from \$0 to \$17,350

**154-19-0215** CORROSION FLUID PRODUCTS CORP, FCX 22-99-33-244-501  
PERFORMANCE – PERSONAL PROPERTY  
2019 AV from \$299,050 to \$428,100 TV from \$299,050 to \$428,100

**Pittsfield Charter Township, Washtenaw County**

**154-19-0148** DE LAGE LANDEN FINANCIAL SERVICES INC, DBA: L-99-30-066-350  
DE LAGE – PERSONAL PROPERTY  
2019 AV from \$2,100 to \$89,000 TV from \$2,100 to \$89,000

**154-19-0149** DE LAGE LANDEN FINANCIAL SERVICES INC, DBA: L-99-30-070-580  
DE LAGE – PERSONAL PROPERTY  
2019 AV from \$1,151,100 to \$6,249,100 TV from \$1,151,100 to \$6,249,100

**Pittsfield Charter Township, Washtenaw County**

**154-19-0150** GRAYHAWK LEASING LLC L-99-30-015-211  
PERSONAL PROPERTY  
2019 AV from \$24,900 to \$800 TV from \$24,900 to \$800

**154-19-0151** GRAYHAWK LEASING LLC L-99-30-102-300  
PERSONAL PROPERTY  
2019 AV from \$132,600 to \$206,900 TV from \$132,600 to \$206,900

It was moved by Morris, supported by Kutschman, and approved to adopt all other MCL 211.154 petitions. (Item 40 on agenda) ([See attached link for file identification](#))

Public Comment (Item 41 on agenda):

Christine Schutz appeared before the Commission on behalf of her father Robert Guinan regarding the complaint dismissal of Patricia Zamenski. Ms. Schultz stated the following: I filed a complaint against the assessor which I thought was complete. The assessor told my father that he needed to sign some papers because there were some boundary issues. My father is 94 years old. My father went to the place where the assessor told him to go, which was Liberty Title Company. He signed some papers and after a while we found out it was a quit claim deed, which gave the neighbor our property. The deed was notarized at the title company and ready to go until I found out about it. The assessor told my father and the neighbors they were getting old and needed to make sure the boundaries were correct. My father wanted to make sure everything was correct before he died. My father went and signed this form. When the neighbor made a comment to me about filing a quit claim deed, I said what are you talking about. I asked my dad and he was almost in tears and said that he just gave away his property. I called Liberty Title Company and talked to the attorney. Originally, they told me that everything was shredded, and it didn't go through. I went there and there was a notarized copy giving away the property. The assessor said that my father was getting old and needed to take care of the boundaries or he will never be able to sell the property. I was ready to go talk to my neighbor and say let's make a deal and try to figure out this property even though my dad kept saying no this is my property. My father has been there since he was born. I don't understand how you can dismiss this complaint. I spent hours on this complaint and feel the assessor was totally inappropriate.

Tish Mallory, Supervisor appeared before the Commission on behalf of Seville Township regarding the tax roll reappraisal. Ms. Mallory stated the following: I am the newly appointed, as of February, Seville Township Supervisor. I was here in May and just to give you a little background our entire board retired including our zoning administration. We have been trying to put things together for a lot of issues there were not done properly in the Township and we have had to deal with them. We had a fire millage that wasn't completed and had to have a special election. We had an issue with the IRS because there were some payroll taxes that weren't paid and had penalties and interest, so we had to deal with that. We had the DEQ dealing with some river discharges that goes into a tributary to the river and then of course the Health Department. You had assumed our roll and we had to have someone approved by the Commission because our assessor was not doing their job. The assessor prior had cards that were blank. You did approve the assessor for us and approved them to do the reassessment because when they went to look the entire tax roll was in override. I don't know what that means because I am not an assessor, but I know it is a very bad thing. When I was here in May I begged you to let us complete the last 186 properties. Because they were all in override and all that



were completed, we couldn't accept any of them. Now we have had to reassess all 1,367 parcels. With that being said, I sent a proposal on July 26<sup>th</sup> to Will in your office. I can't say enough working with everyone in your office they have been wonderful. He sent a letter back to me saying that they could not honor our request to extend the time limit. I know that our past assessor, Edith Hunter, had ask for numerous extensions and they were all granted to her. I understand that you have given us time and time again. I am pleading with you that you please let us have an extension. I ask that the extension go to 2021. The current assessor is CSZ Services. They said they could have it completed, and it wouldn't take them until next December. I understand how your system works and if you say 2021 it means December of 2020 and it is the 2021 tax year. They told me that is what to request because 2020 only takes me to the end of this year. CSZ told me they could have it done by summer of 2020. I just need a little more time.

The next Commission meeting will be held October 14, 2019, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Kutschman, supported by Khouri, and approved to adjourn the meeting of the State Tax Commission at 11:00 a.m.

**DATE TYPED:** August 21, 2019

**DATE APPROVED:** October 14, 2019

**Nick A. Khouri, Chair  
State Tax Commission**

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

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