



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Virtual Meeting via Microsoft Teams***

***Monday, May 11, 2020  
9:00 a.m.***

***PRESENT: Peggy L. Nolde, Chairperson  
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.**

Chairperson Nolde stated the following: My name is Peggy Nolde and I am the new chairperson of the State Tax Commission. I am honored to serve with these two gentlemen on this Commission. I know a lot of you may know me and I know some of you don't, but I have been in the business for many years in assessing and equalization with almost 50 years' experience. Again, I am very honored to sit on the Commission.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the minutes of February 11, 2020. (Item 1 on agenda)

Public Comment – Agenda Items 6-16 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 6-16.

The Commission approved to recognize Kelli Sobel with a resolution honoring Ms. Sobel on her retirement after 35 years of dedicated and meritorious service to the State of Michigan and thanking her for her vast knowledge and years of experience in assessment and playing an integral part in the development and implementation of many State Tax Commission programs. Under Ms. Sobel's leadership as Executive Director of the State Tax Commission, the new assessor levels (MCAO, MAAO and MMAO) were implemented as was the creation of the "new" State Tax Commission which assumed the authority for education and certification of assessors from the old State Assessor's Board. Ms. Sobel was also critical in the development and implementation of the Assessor Certification and Education, Audit of Minimum Assessing Requirements (AMAR) and the development and rollout of the new online certification programs. (Item 3 on agenda)

Commissioner Kutschman stated the following: The adoption of the resolution has been presented and I wanted to say thank you to Kelli for everything she has done for the Commission and for those in assessing administration around the state. I enthusiastically and whole heartedly support the motion and wish Kelli well.

Commissioner Morris stated the following: I will support, and I as well worked with her for many years. She was definitely a great asset to the State of Michigan, and she will be missed and I wish her a happy retirement.

It was moved by Morris, supported by Kutschman, to approve the 2020 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2020 total state equalized valuations for each class are as follows: (Item 4 on agenda)

Agricultural	\$ 24,553,962,563
Commercial	\$ 69,841,897,854
Industrial	\$ 19,910,622,871
Residential	\$ 341,436,868,836
Timber-Cutover	\$ 209,386,837
Developmental	\$ 73,115,537
<b>Total Real Property</b>	<b>\$ 456,025,854,498</b>
<b>Total Personal Property</b>	<b>\$ 30,842,019,912</b>
<b>Total Real and Personal</b>	<b>\$ 486,867,874,410</b>

It was moved by Kutschman, supported by Morris, and approved to receive the tentative 2020 State Assessed Roll, to approve publication of the notices, and set June 11, 2020 as the date for appeals and to require appeals be made in person. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation regarding the 2020 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the 2020 Values for DNR PILT Properties. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the 2020 State Average Tax Rate. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 3 of 2020 County Multipliers for 2014 Assessor's Manual. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 4 of 2020 1<sup>st</sup> Quarter Certified Interest Rates. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 5 of 2020 Interest Rates on Michigan Tax Tribunal Judgments. (Item 11 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 6 of 2020 Alternative Energy Systems. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 7 of 2020 Matthieu Gast. (Item 13 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 Tod Fackler shall fully participate in and successfully complete the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course, which includes compliance with the course requirements and passing the exam. Mr. Fackler is entitled to participate in one (1) retake of the examination in the event he fails to pass the initial examination. If Mr. Fackler fails to comply with the course requirements, as applied to all course participants, if he fails both the initial test and the retake then he will immediately surrender his assessor's certification to the State Tax Commission. Mr. Fackler is subject to review for each assessment year for all units where he is the assessor of record regarding land values, ECF, and overrides until the next AMAR for each unit; however in no case shall this review period extend beyond April 2025. The review will be a post-tax roll review conducted by an independent outside contractor hired by the State of Michigan to perform the AMAR audits. The results of the audit will be reviewed by the State Tax Commission or its staff. If it is determined that Mr. Fackler failed to perform, document and use an ECF study or perform, document and use land value determinations at all, as opposed to erroneously calculating the same, then he will immediately surrender his certification. If the failure of a post-tax roll audit is for any reason other than failing to perform, document and use an ECF study or failing to perform, document and use land value determination(s) at all, then the matter will be immediately referred back to the Michigan Office of Administrative Hearings and Rules for an administrative hearing. (Item 14 on agenda)

It was moved by Morris, 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 15 on agenda)

These certifications will expire on **May 1, 2023**.

**New Certifications:**

**Houghton County**

Calumet Township

**Montmorency County**

Albert Township

**Newaygo County**

Dayton Township

**Recertifications:**

**Alcona County**

Caledonia Township

**Antrim County**

Banks Township  
Village of Bellaire  
Village of Central Lake  
Central Lake Township  
Chestonia Township  
Custer Township  
Echo Township  
Elk Rapids Township  
Village of Elk Rapids  
Village of Ellsworth  
Forest Home Township  
Helena Township  
Jordan Township  
Kearney Township  
Village of Mancelona  
Mancelona Township  
Milton Township  
Star Township  
Torch Lake Township  
Warner Township

**Bay County**

City of Bay City

**Branch County**

Kinderhook Township

**Calhoun County**

City of Battle Creek  
Pennfield Charter Township

**Cheboygan County**

Aloha Township  
Beaugrand Township  
Benton Township  
City of Cheboygan  
Inverness Township  
Mackinaw Township  
Mullett Township  
Tuscarora Township  
Wilmot Township

**Genesee County**

Fenton Township  
City of Flint  
Gaines Township  
City of Montrose  
Montrose Township

City of Mount Morris  
Village of Otter Lake

**Iron County**

City of Caspian

**Jackson County**

Columbia Township  
Village of Concord  
Hanover Township  
Henrietta Township  
Liberty Township  
Parma Township  
Pulaski Township  
Sandstone Township  
Spring Arbor Township  
Summit Township  
Waterloo Township

**Kent County**

Ada Township  
Alpine Township  
Caledonia Township  
Gaines Charter Township  
Vergennes Township

**Lapeer County**

Almont Township  
Village of Otter Lake

**Livingston County**

Brighton Township  
Genoa Charter Township  
Hamburg Township  
Handy Township  
Howell Township  
Marion Township  
Unadilla Township

**Manistee County**

Onkama Township

**Mason County**

Grant Township  
Pere Marquette Township

**Monroe County**

LaSalle Township  
Milan Township  
Whiteford Township

**Montcalm County**

Bloomer Township  
Crystal Township  
Ferris Township  
Village of Howard City  
Reynolds Township  
Richland Township  
City of Stanton  
Winfield Township

**Newaygo County**

Ensley Township

**Oceana County**

Grant Township

**Otsego County**

Charlton Township  
Chester Township  
Corwith Township  
Elmira Township  
City of Gaylord  
Otsego Lake Township

**Ottawa County**

City of Ferrysburg  
Robinson Township

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Assessment Rolls for the following: (Item 16 on agenda)

These certifications will expire on May 1, 2023.

**New Certifications:**

**Lake County**

Elk Township

**Lenawee County**

City of Morenci  
Palmyra Township

**Livingston County**

Genoa Charter Township

**Mecosta County**

Mecosta Township

**Montcalm County**

Maple Valley Township

**Newaygo County**

Ashland Township  
City of White Cloud

**Oakland County**

City of Berkley

**Oceana County**

Benona Township  
Ferry Township

**Roscommon County**

Lake Township

**Washtenaw County**

Ann Arbor Township

**Wayne County**

City of Allen Park  
City of Dearborn Heights  
Grosse Ile Township  
City of Grosse Pointe Farms  
Huron Township  
City of Lincoln Park  
City of Melvindale  
Plymouth Township  
City of Rockwood  
City of Taylor  
City of Trenton  
Woodhaven Township

**Recertifications:**

**Allegan County**

Laketown Township

**Baraga County**

Baraga Township

**Bay County**

Bangor Township

**Berrien County**

Galien Township  
City of New Buffalo  
Royalton Township  
Three Oaks Township

**Branch County**

Coldwater Township  
Kinderhook Township

**Cass County**

Calvin Township  
Marcellus Township

**Charlevoix County**

Charlevoix Township

**Cheboygan County**

Benton Township  
City of Cheboygan

**Clare County**

City of Clare  
Hatton Township  
Hayes Township

**Crawford County**

Grayling Township

**Delta County**

City of Escanaba

**Dickinson County**

City of Iron Mountain

**Emmet County**

City of Petoskey

**Genesee County**

Genesee Township  
Grand Blanc Township  
Mt. Morris Township  
Mundy Township

**Gladwin County**

Billings Township  
Buckeye Township

**Grand Traverse County**

Garfield Township

**Hillsdale County**

City of Hillsdale

**Huron County**

Sheridan Township

**Iron County**

Bates Township

**Isabella County**

City of Clare



**Jackson County**

Blackman Township  
Grass Lake Township

**Kent County**

Ada Township  
Plainfield Township  
Vergennes Township

**Lenawee County**

Blissfield Township  
Deerfield Township  
Ogden Township  
Riga Township

**Livingston County**

Brighton Township

**Mackinac County**

Brevort Township  
Clark Township

**Macomb County**

Clinton Township  
Village of Grosse Pointe Shores  
City of St. Clair Shores

**Monroe County**

Bedford Township  
Berlin Township  
LaSalle Township  
Monroe Township  
City of Petersburg  
Whiteford Township

**Muskegon County**

Dalton Township  
Egelston Township  
Fruitport Township  
Holton Township  
Montague Township  
Moorland Township  
City of Muskegon  
City of Norton Shores  
City of Roosevelt Park  
Sullivan Township  
City of Whitehall

**Oakland County**

City of Birmingham  
City of Bloomfield Hills

City of Clarkston  
City of Clawson  
Commerce Township  
City of Farmington  
City of Farmington Hills  
City of Ferndale  
Groveland Township  
City of Hazel Park  
Highland Township  
Holly Township  
City of Huntington Woods  
City of Keego Harbor  
City of Lathrup Village  
Lyon Township  
City of Madison Heights  
Milford Township  
Novi Township  
Oakland Township  
City of Orchard Lake Village  
Orion Township  
Oxford Township  
City of Pleasant Ridge  
City of Pontiac  
City of Rochester  
Rose Township  
Royal Oak Township  
City of South Lyon  
Southfield Township  
Springfield Township  
City of Walled Lake  
City of Wixom

**Osceola County**

Burdell Township  
Leroy Township  
Richmond Township

**Otsego County**

Bagley Township  
Hayes Township

**Ottawa County**

Holland Township  
City of Hudsonville  
Park Township  
Wright Township  
Zeeland Township

**Roscommon County**

Lyon Township  
Markey Township  
Richfield Township

**Saginaw County**

City of Frankenmuth  
Saginaw Township

**VanBuren County**

Decatur Township

**Washtenaw County**

City of Chelsea  
City of Dexter  
Dexter Township  
Lyndon Township  
Scio Township  
City of Ypsilanti

**Wayne County**

City of Belleville  
Canton Township  
City of Ecorse  
City of Garden City  
City of Gibraltar  
City of Grosse Pointe  
City of Grosse Pointe Park  
Village of Grosse Pointe Shores  
City of Grosse Pointe Woods  
City of Harper Woods  
City of Highland Park  
City of Inkster  
City of Livonia  
Northville Township  
City of Northville  
City of Plymouth  
Redford Township  
City of River Rouge  
City of Riverview  
City of Romulus  
City of Southgate  
Sumpter Township  
City of Wayne  
City of Westland  
City of Wyandotte

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 17 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 18 on agenda) ([See attached link for file identification](#))

Public Comment (Item 19 on agenda):

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

Commissioner Kutschman stated the following: The only other thing I would like to add is to welcome Peggy to the State Tax Commission. It is an honor to have her as our chair and we are making some State Tax Commission history I believe today not only by having our first virtual meeting but also having a woman as chair of the Commission. If we ever get in a history books this will be one of the portions of the discussion. Thank you and again it is an honor to serve with you and Howard and I look forward to our next meeting.

The next Commission meeting on May 26, 2020 will be a Virtual Meeting via Microsoft Teams.

It was moved by Nolde, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:41 a.m.

**DATE TYPED:** May 12, 2020

**DATE APPROVED:** May 26, 2020

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**Peggy L. Nolde, Chairwoman  
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**