



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
Total Real Property	\$ 456,025,854,498
Total Personal Property	\$ 30,842,019,912
Total Real and Personal	\$ 486,867,874,410

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 1st 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

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

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

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