



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***

***Tuesday, May 26, 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.**

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

Public Comment – Agenda Items 3 and 4 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3 and 4.

It was moved by Morris, supported by Kutschman, and unanimously approved the valuations enumerated by Ms. Parr and recommended by the Property Services Division be received and approved as the 2020 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The Final 2020 total state equalized valuations for each class are as follows: (Item 3 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 unanimously approved the acceptance of the revised 2020 State Tax Commission meeting schedule and set September 23, 2020 as a tentatively scheduled meeting date if needed for 154's for the taxpayers or local units to be heard. Commissioner Morris indicated that if the September 23, 2020 meeting would be held that he would not be able to attend. (Item 4 on agenda)

Public Comment (Item 5 on agenda):

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

Chairperson Nolde stated the following: I do have an item for discussion Executive Director Buick. I am asking if you can give us an update on Executive Order 2020-87.

Executive Director Buick stated the following: Yes, Madam Chair Executive Order 2020-87 which was issued about a week and a half ago basically extends the deadlines for Board of Review, County Equalization and some Tax Tribunal jurisdictional issues. The biggest thing that is effective now is the Executive Order allows the July Board of Review to hear and adjudicate anything that would have been brought before the March Board of Review. The order requires that the Board of Review acting in July must also hear protests from any taxpayer that was not able to make it to the March Board of Review because they were afraid to go out because of the virus and they are allowed to come before the July Board of Review. The act is specific in that anything that was brought before the March Board of Review that was heard and acted upon cannot be brought again before the July Board of Review. Also, the order opens up the July Board of Review to hear classifications. The order extends the deadline for taxpayers to appeal classifications to the Commission and moves that deadline to September 1<sup>st</sup>. The May 31<sup>st</sup> deadline for assessment disputes to be filed with the Tax Tribunal for commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal property has been extended to July 31<sup>st</sup> by this Executive Order. The order also specifically indicates that notice for the July Board of Review needs to be provided in a manner required by the Open Meetings Act. We are currently working on a draft of a Frequently Asked Question document. We are waiting for one of the organizations to get their questions in so we can finalize that. We were hoping to have that for the Commission today but it was not ready so we will have that for the June 9<sup>th</sup> meeting for the Commission to consider.

Chairperson Nolde stated the following: Very good. Thank you for the update and I know it is a different year for all of us. Your hard work and everybody else's throughout the community is definitely appreciated. We look forward to getting those FAQ's. Thank you.

The next Commission meeting on June 9, 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 9:20 a.m.

**DATE TYPED:**                    **May 27, 2020**

**DATE APPROVED:**            **June 9, 2020**

---

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

---

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

---

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