



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, August 18, 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 June 9, 2020. (Item 1 on agenda)

Public Comment – Agenda Items 3 - 35 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 3-35.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2021. The Commission approved that County certification levels will be based on the highest 2020 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 Bulletin 9 of 2020 Assessor Certification with an important note that individuals holding a Michigan Certified Assessing Technicians have different recertification requirements for 2022 than certified assessors. Michigan Certified Assessing Technicians have two options for completing their continuing education. The first option is to complete the 2021 STC Key Topics for Assessors course. 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 10 of 2020 Assessor Certification Level Requirements. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 11 of 2020 2<sup>nd</sup> Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 12 of 2020 Random Week for “Qualified Business. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the State Tax Commission Policy for Late Renewal and Escrow of Assessor Certification. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the State Tax Commission Policy on Virtual Continuing Education Course Offering Requirements. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revisions of the following 2021 Personal Property Forms: (Item 10 on agenda)

Form 632 – 2021 Personal Property Tax Statement

Form 633 – 2021 Electric Distribution Cooperative Personal Property Statement

Form 2698 – 2021 Idle Equipment, Obsolete Equipment & Surplus Equipment Report

Form 2699 – 2021 Statement of “Qualified Personal Property” by a “Qualified Business” (as of 12-31-20)

Form 2807 – 2021 Statement of “Qualified Personal Property” by a “Qualified Business” (For Additional Reporting)

Form 3589 – 2021 Cable Television and Public Utility Personal Property Statement (as of 12-31-20)

Form 3595 – 2021 Itemized Listing of Daily Rental Property (as of 12-31-20)

Form 3612 – 2021 Itemized Listing of Daily Rental Property (as of 12-31-20) (For Additional Reporting)

Form 3966 – 2021 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-20) Occurring During 2020

Form 4452 – 2021 Cellular (Wireless) Site Equipment Personal Property Report

Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the following 2021 State Assessed Forms: (Item 11 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 Kutschman, supported by Morris, and unanimously approved the revision of Form 2793 – 24 and 12 Months Sales Ratio Study for Determining the 2021 Starting Base. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of the 2021 Form 4606 – Electronic Signature Declaration for Annual State Equalization Reports. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the 2021 Form 5076 – Small Business Property Tax Exemption Claim Under MCL 211.9o. (Item 14 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Legislative Report for Neighborhood Enterprise Zone Homestead Exemption. (Item 15 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the Property Tax Exemption Chart. (Item 16 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Interlocal Agreement Template. (Item 17 on agenda)

The Commission for informational purposes only was provided the draft APA Guidelines under PA 660 of 2018. The guidelines will go through an official process, which includes mailing of the Notice of Proposed Guidelines to all persons who have submitted a written request for notice, publication of the Notice in the *Michigan Register*, and a 35-day public comment period following publication. Following review of public comments and any changes the final notice of adopted guidelines will be published in the *Michigan Register* and will be available on the STC website. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated February 6, 2020 filed against assessor Luanne Kooiman and complaint dated April 7, 2020 against assessor Kayla Ripley 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 Kutschman, supported by Morris, and unanimously approved to adopt the staff's recommendations to take no further action and dismiss the complaints against Luanne Kooiman and Kayla Ripley. (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 2017, 2018 and 2019 Assessment Rolls for Washington Township, Gratiot County. (Item 20 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2017, 2018 and 2019 Assessment Rolls for Zilwaukee Township, Saginaw County. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2017, 2018 and 2019 Assessment Rolls for the City of Zilwaukee, Saginaw County. (Item 22 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 Allouez Township, Keweenaw County. (Item 23 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 Drummond Township, Chippewa County. (Item 24 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 Reed City, Osceola County. (Item 25 on agenda)

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

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Harris Township, Menominee County due to the lack of a response and the history of deficiencies within the unit on the AMAR Reviews. The Commission also ordered that a State Contractor be assigned to Harris Township, Menominee County to fix the deficiencies noted in the roll and to complete the work for the 2021 assessment roll. (Item 28 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Frankenlust Township, Bay County as an uncertified unit, order that a review of the assessing practices be conducted before the roll can be certified and returned, order that Frankenlust Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment roll and provide to the Commission within 60 days of the order the name of individual hired to make the corrections and a copy of the contract with that individual. (Item 29 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Williams Township, Bay County as an uncertified unit, order that a review of the assessing practices be conducted before the roll can be certified and returned, order that Williams Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment roll and provide to the Commission within 60 days of the order the name of individual hired to make the corrections and a copy of the contract with that individual. (Item 30 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Benton Township, Berrien County as an uncertified unit. The Commission ordered that the 2020 assessment roll be certified and returned to Benton Township, Berrien County and require that the 2020 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 26, 2020 become the official assessed and taxable valuations for the year 2020. (Item 31 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for LaSalle Township, Monroe County as an uncertified unit. The Commission ordered that the 2020 assessment roll be certified and returned to LaSalle Township, Monroe County and require that the 2020 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 26, 2020 become the official assessed and taxable valuations for the year 2020. (Item 32 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 33 on agenda)

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

**New Certifications:**

**Barry County**

City of Hastings

**Grand Traverse County**

City of Traverse City

**Leelanau County**

City of Traverse City

**Manistee County**

Dickson Township

City of Manistee

**Menominee County**

Daggett Township

Village of Daggett

Faithorn Township

Gourley Township

Harris Township

Lake Township

Mellen Township

Meyer Township

Nadeau Township

Village of Powers

Spalding Township

City of Stephenson

Stephenson Township

**Newaygo County**

Brooks Township

**Recertifications:**

**Iosco County**

Plainfield Township

**Genesee County**

Davison Township

Grand Blanc Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Assessment Rolls for the following: (Item 34 on agenda)

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

**New Certifications:**

**Barry County**

City of Hastings

**Genesee County**

Davison Township

**Jackson County**

Sandstone Township

**Kent County**

Byron Township

**Recertifications:**

**Allegan County**

Leighton Township

**Gladwin County**

Clement Township

**Midland County**

Midland Township

**Ottawa County**

Spring Lake Township

**Washtenaw County**

City of Ann Arbor

**Wayne County**

City of Hamtramck

The Commission received for informational purposes only a Charitable Nonprofit Housing Organization Exemption Application denial for 20-005 – Inner City Christian Federation because it had been determined the organization did not comply with the statutory requirements of Public Act 456 of 2014. (Item 35 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special 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** with the addition of file 154-20-0044, which was initially noted as a NonConcurrence. (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 154-20-0065 which was postponed for further review. (Item 39 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 40 on agenda)

**West Traverse Township, Emmet County**

**154-20-0044** FAIRBIARN ESTATE, WAYNE JR 24-16-12-36-451-009  
REAL PROPERTY  
2018 AV from \$13,500 to \$0 TV from \$13,500 to \$0  
2019 AV from \$15,000 to \$0 TV from \$13,824 to \$0

**City of Kentwood, Kent County**

**154-19-1069** INTERTEK TESTING SERVICES NA INC, INTERTEK ETL 41-57-65-006-059  
ENTELE  
PERSONAL PROPERTY  
2017 AV from \$66,900 to \$0 TV from \$66,900 to \$0

**City of Sterling Heights, Macomb County**

**154-19-1077** A G SIMPSON (USA) INC 10-33-177-007-002  
PERSONAL PROPERTY  
2017 AV from \$21,850 to \$172,300 TV from \$21,850 to \$172,300

**City of Norton Shores, Muskegon County**

**154-19-0073** LA COLOMBE COFFEE ROASTERS 61-27-900-351-5200-00  
PERSONAL PROPERTY  
2018 AV from \$1,635,300 to \$0 TV from \$1,635,300 to \$0

It was moved by Kutschman, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petitions, initially noticed as a non-concurrence. (Item 40 on agenda)

**City of Frankfort, Benzie County**

**154-19-0976** SHIELDS, THOMAS H & MARY K 51-010-117-00  
REAL PROPERTY  
2017 AV from \$111,700 to \$172,582 TV from \$61,087 to \$115,883  
2018 AV from \$179,600 to \$240,843 TV from \$62,318 to \$118,316  
2019 AV from \$137,300 to \$181,000 TV from \$63,813 to \$121,155

**City of St. Clair Shores, Macomb County**

**154-19-0813** SHORE LANES INC 09-30-03-110-000  
PERSONAL PROPERTY  
2017 AV from \$143,700 to \$289,000 TV from \$143,700 to \$289,000  
2018 AV from \$143,800 to \$257,900 TV from \$143,800 to \$257,900  
2019 AV from \$105,400 to \$228,300 TV from \$105,400 to \$228,300

**Brandon Charter Township, Oakland County**

**154-19-0756** BONUCCHI, THOMAS & ALEXIS 63-D-03-03-301-015  
REAL PROPERTY  
2017 AV from \$178,320 to \$157,770 TV from \$125,310 to \$104,760  
2018 AV from \$226,690 to \$220,620 TV from \$127,940 to \$120,890  
2019 AV from \$227,520 to \$230,120 TV from \$141,420 to \$134,200

**City of Southfield, Oakland County**

**154-19-0895** THYSSENKRUPP MATERIALS NA INC, THYSSENCRUPP 76-99-28-101-300  
NORTH AMERICA INC  
PERSONAL PROPERTY  
2017 AV from \$478,550 to \$565,480 TV from \$478,550 to \$565,480  
2018 AV from \$461,120 to \$737,930 TV from \$461,120 to \$737,930

**154-19-0941** BROOKS KUSHMAN PC 76-99-75-540-000  
PERSONAL PROPERTY  
2017 AV from \$559,190 to \$598,070 TV from \$559,190 to \$598,070  
2018 AV from \$539,400 to \$535,410 TV from \$539,400 to \$535,410  
2019 AV from \$461,230 to \$502,710 TV from \$461,230 to \$502,710

It was moved by Kutschman, supported by Morris, and unanimously 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):

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

Executive Director Buick stated the following: I have something that I would like to give you a quick update on. Because of COVID-19 and the Executive Orders we are having trouble being able to meet in person for our classes for the educational programs. I have met with the instructors and we are looking at trying some different things so the educational programs can continue. My understanding is the Advanced and Master Programs are working well virtually. It is the MCAO and MCAT's, the more beginning level stuff, where hands on and face to face is needed. We are running into some issues because of the Executive Order and not being able to have more than 10 people meet. We are working on some ideas and hopefully will be able to implement soon to keep the educational programs going instead of having to continually cancel or postpone them.



Chairperson Nolde stated the following: Due to comments and concerns that have been brought to my attention regarding the valuation of large scale solar renewable energy projects, I would like to direct the Executive Director to establish an Ad Hoc Committee to review current assessment and valuation practices for large scale solar projects in the State. I would like the Committee to develop recommendations for STC guidance for the assessment and valuation of these large-scale solar projects and any other recommendations as they discover for our consideration. I am asking that the Executive Director report back at our next scheduled meeting as to Committee Membership and a timeline for the Committee's work.

The September 23, 2020 State Tax Commission tentatively scheduled meeting that was scheduled if needed has been cancelled.

The October 20, 2020 Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos. In order to limit the spread of COVID-19, the meeting may be held virtually via Microsoft Teams. In the event the meeting is held virtually, a video and audio link to the meeting will be posted on the State Tax Commission's website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) one week prior to the meeting.

It was moved by Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:20 pm.

**DATE TYPED:** August 19, 2020

**DATE APPROVED:** October 20, 2020

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**Peggy L. Nolde, Chairperson  
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**