



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, December 17, 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 Morris, supported by Kutschman, and unanimously approved to adopt the minutes of November 20, 2019. (Item 1 on agenda)

Chairman Nick Khouri stated the following: This will be my last State Tax Commission meeting. I have taken another job that will conflict with this job so this will be my last meeting. I just want to say thank you. I would really like to say how impressed I am with the staff of the State Tax Commission and my fellow Commissioners over the past year with both the expertise and common sense. I am sure both local governments and taxpayers are in good hands. Thank you to everyone that has helped me over the past year. I have been told I have the shortest tenure of the Chairman of the State Tax Commission. Now what that means is that there will be items on the agenda today that we have had both staff and the attorneys look at and anything to do with the City of Detroit I will have to recuse myself.

Public Comment – Agenda Items 3-18 Only (Item 2 on agenda):

Philip Essenmacher appeared before the Commission on behalf of Worth Township regarding agenda item #3, Annual Assessor Education and Training Program Update. Mr. Essenmacher stated the following: Thank you for allowing me to speak today. I am a Michigan Certified Assessing Officer and I am here to express my support for item 3 which are the changes to the Michigan Advanced Assessing Officer Program and the other programs. I just wanted to express my support for those changes.

Shila Kiander appeared before the Commission on behalf of Michigan Association of Equalization Directors regarding agenda item #6, Report and Recommendations of the CAMA Data Standards Committee and item #13, Approval of County Equalization Essential Duties Checklist. Ms. Kiander stated the following: I am the President of the Michigan Association of Equalization Directors. I just want to comment on two items on behalf of MAED. The first is the CAMA Data Standards, the Committee invited us to comment along with several other organizations and we appreciate that opportunity and encourage you to adopt them today. Also, the Equalization Checklist we had an opportunity to work with staff when they sent it to our organization to give comment and feedback and we appreciate that and believe it will be a great tool for Equalization Directors around the State and encourage you to adopt that.

Dr. Stan Parker appeared before the Commission on behalf of Eastside Community Action Center regarding agenda item #18, Denial of Applications for Charitable Non-Profit Housing Exemptions. Dr. Stan Parker stated the following: I thank you for the opportunity to provide some additional information and explanation. We were notified that a recommendation had been forwarded to you to deny our request for exemption. In the documents we received they had identified the fact that we provided insufficient information regarding our application. They had questions about us being able to transfer properties to low income persons under a lease agreement. I wanted to provide some additional information to show you that our housing program is indeed a housing program and that we have and continue to provide low income properties to individuals who are enrolled in our program. The program is designed to move individuals from leasing and renting to become homeowners. It is a two year process where we work with the individuals to help them remove the barriers that have prevented them from becoming homeowners. We are a community based housing organization through the City of Lansing. We partner with the City of Lansing in some of our projects. We are also in the process of partnering with Habitat for Humanity in our housing program. We wanted to provide the additional information to show that we do indeed transfer and we lease to individuals who come into the program and we are a non-profit organization. We were confused by that explanation that we have received. I brought several copies of leases where we have leased to individuals who are in our housing program. I brought the guidelines to show what the housing program is. We are renting and leasing for two years and then they move from there to actually purchasing a house, which is how the housing program is setup. During that two years we are helping them remove the barriers from their lives which had prevented them from becoming homeowners. Some of these people are coming out of domestic violence situations, some have credit problems and so we assist them by referring them to other community agencies. We put together a housing plan because the goal is for them to become successful. Once we put together the plan, we work with other agencies in the City to help remove those barriers so that within a two year period they move from being renters to being able to purchase a home. We continue to work with them because we don't want people to come in and just rent as that defeats the goal. Our plan would be to continue to work with them. We are trying to stabilize and help low income individuals become homeowners. We are focusing on the east side right now. As part of our program we purchase the homes from the land bank and then we provide reduced rent. They set aside each month a designated amount based upon their budget so that within two years they actually have a down payment which is required for most of the lenders we have been talking to.

The Commission received an update from staff on the Assessor Education Programs. It was moved by Kutschman, supported by Morris, and unanimously approved to not implement any changes to the Michigan Certified Assessing Technician (MCAT) Program or the Michigan Certified Assessing Officer (MCAO) Program other than continued update of the course materials. The Commission also approved the following changes to the Michigan Advanced Assessing Officer (MAAO) Program and Michigan Master Assessing Officer (MMAO) Program beginning in 2020: (Item 3 on agenda)

**MAAO Program:**

1. Provide a retake option for the exams for individuals in the Self-Paced classes offered through the State Tax Commission only and will begin with courses tested in 2020. Students who take self-paced courses from an approved outside organization will not be provided a retake option if they fail the exam, they must retake the course.
2. Students will receive self-paced credit for the exams they have passed during the one-year program. This credit will be offered going forward and looking back to 2016, which is when we moved to the current course structure.
3. Exams will be moved to after each chapter for the one-year program and there will be one retake option rather than two.

**MMAO Program:**

1. Provide only one resubmission of the appraisal report.
2. Students will be allowed one retake on the exam for consistency with all other classes.

Shila Kiander appeared before the Commission as an instructor for the MCAT and the MCAO Programs. Ms. Kiander stated the following: I have been teaching for the MCAO program for three years now. I was able to teach the last three modules in the Lansing class and all of the modules but one in the Big Rapids class. I believe the new modules are very well thought out as far as the progression for the program material. After we taught most of the class the instructors met, and we got together and made a couple of suggestions as far as the homework assignments and those are going to make the program better. Some of the highlights for the MCAO program, as a teacher I love it when a student connects the dots to the material or maybe an experience or what they have learned where they work. I always tell the students there is not a bad question but some of these students really make me dig deep. They are very smart and are engaged and make me dig deep into my experiences and guidance. It is very challenging, but I love that challenge. There are three different assignments for each module and the depth and the creativity of the students to explain and organize their thoughts and understanding is just outstanding. I feel these students do a great job in this class. As far as the MCAT, I think it is one of my favorite things to teach. To teach people who want to get into the business, and it is their first opportunity to take any classes or education and the new rewrite has been very successful. Being able to send those students when they pass into the real world and they have some understanding and at least that basic knowledge, definitions and that kind of thing. I do appreciate the online testing that seems to be very good too. I believe every time I teach three things happen: people learn, I learn, and it makes me better at my profession. I appreciate the opportunity to teach for the State both with the MCAT and the MCAO programs.

Dulcee Ranta appeared before the Commission as an instructor for the MAAO Program. Ms. Ranta stated the following: I would just really like to say that I appreciate the opportunity to offer the classes in the UP. Being it is a locational issue to try and get students who are unable to get to Lansing to take the programs. We are suffering from a shortage of assessors in the UP area and a lot of our local municipalities don't have a lot of extra budget available for those educational programs to be able to utilize the Lansing or Big Rapids classes. I really appreciate that opportunity to be able to offer them in the Marquette area. My students have been very receptive and they like the self-paced option because a lot of them work and have young children and they have other things taking place in their lives and it is too difficult for them. I really like the ability to offer a self-paced option and I think it is very important with the changes that are being recommended that we allow for them to have that retake. Because everybody learns a little bit differently. I find that some of our students panic when it is time to take the test. They do great on all their assignments, are really engaged, do great at the practicum and then it is time for the exam, and they start to panic. They have test anxiety and I like the option that is being recommended that they get that second option so they can be successful. Ultimately, we want our students to be successful so I am appreciative of you considering those changes and I think it will go well with a lot of the students I see in the Upper Peninsula. Also, with the one year program I do like the opportunity to offer testing after every chapter because as a former student to these programs I find it is very difficult to try to remember everything for three or four chapters and then take one big exam. I would think it would be very helpful and will make our students a lot more successful. After all we want them to be well educated when they come into the assessing profession.

Micheal Lohmeier appeared before the Commission as an instructor for the MMAO Program. Mr. Lohmeier stated the following: Thank you for your time this morning. If you remember I was here last year when we proposed this new program change. Many of our instructors are designated senior members of other organizations like myself I am a MAI with the American Appraisal Institute, I have an ASA with the American Society of Appraisers and a Certified General Real Estate Appraiser License. A lot of our other instructors also hold designations. We would meet as instructors and we would try to figure out what the bottle neck of people getting the masters certification was. What a lot of the class was what we would call the case study or what some organizations call it a demonstration appraisal report. I explained last year that it is a voluminous 600 page report that you do once in your career. It certainly does demonstrate an extensive substantive of knowledge but there is also a lot of busy work with putting it together there are addenda exhibits that nobody verifies or qualifies their needs or their reviews or would every look at it again. So as instructors we met over a course of a couple of years and tried to brainstorm of how could we get through this bottle neck of getting this appraisal report done but still make it a learning experience to where the candidates could actually use the information and knowledge that they gained in that period of time and the report. One of the things we did is we looked at some of our professional organizations like the ASA and the American Appraisal Institute and some of the other organizations that still require a demo report and have created an alternative program like the capstone program that I mentioned last year. This is where the candidates create an artificial appraisal report that substantively mirrors what is going on in the market. Where it still substantively provides the applications required, singular valuation approaches and demonstrates that they have the knowledge of taking them through that whole domino effect process of looking at a subject property applying highest and best use, the three approaches to value and coming up with a credible persuasive argument and opinion of value. We said well that looked good, but we should be able to do something better than what they are doing. That is what we approached you with last

year. With this program we said well let's do an appraisal report that they could take as a sample and use in a Tribunal exercise if they had an appeal. Where it could be an investment not only on the candidates part to go and upgrade their certification but also where a community could see the buy in as an investment because that candidate is walking out with the sample appraisal report that they could use for Tribunal or any other type of valuation exercise. Whether the community is buying or selling a property you could use it. We took it upon ourselves and created a template appraisal report. It is a 104 page template where it gives them the outline of what all the ingredients they need are and where all the information needs to be put but it also gives them all of the updated terms, definitions and concepts. Even though they are suggested to buy certain books to use as a reference. We don't want them to buy outdated books and old terminology which I am sure all four of you gentleman understand the terminology and concepts need to be up to date. We took it upon ourselves to give them a template to help them with that. What a lot of people have is writers block where they get to a computer and they see a white screen and they don't know where to start. Now we have given them places to start for every section of the report. We have even given them tables as samples were if they hit the table it goes into an excel spreadsheet and make them use it or they can do whatever it is their used to doing in their office. We thought the appraisal report was something that went above and beyond what the best practices of what these and other professional organizations were doing in their capstone programs or whatever their alternative was. We gave the students access to their instructors through Moodle which is not available through some of these other professional organizations. They can go to the Moodle online exercise and if they have questions about the report writing they can ask those questions. The panels of instructors get together and they come up with a resolution for each of those questions. We try to answer questions along the way. We also came up with a mid-term meeting so that the candidates in the first few months of the program can put together as much valuation analysis they can then meet with us and they present it to us ahead of time. We then meet with them individually and say you just need to tweak these areas, or you have missed something for an obsolescence sample, or the sales approach it needs to be carried over and a different approach or this obsolescence you are not proving you need to do this. It is best for them to prepare as much work as possible on the analysis or analytical work then we can show them how all the pieces fit together to help them successfully prepare that report. The last thing we do that is different then what the other professions do is if questions are not brought up in Moodle and we know there are questions out there we will volunteer the answers. I think we have tried to create a program that is more approachable and successful.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements. The State Tax Commission received the following summary of the results of the 2019 AMAR Review and Follow Up Reviews: (Item 4 on agenda)

1. Of the 320 local units reviewed, 16% or 52 had perfect AMAR reviews.
2. The range for COD was 1.79 to 119.9 with an average of 21.61. The PRD ranged from .85 to 2.15 with an average of 1.08. IAAO standards for COD are 5 to 20 depending on location and type of construction. PRD greater than 1.00 indicates high value parcels are under appraised, under 1.00 indicates high value properties are over appraised. IAAO general rule indicates PRD should range between .98 and 1.03.
3. The reviews indicated some issues with parcel counts on the L-4022 and L-4023. Most of the local units reviewed had procedures for exemptions and were properly completing Form 4142 for PRE interest.

4. The 2019 reviews indicated approximately 20% of local units have issues with ECF analysis. Nearly 30% had issues with Land Value Determinations. This included land adjustments without reason and/or the lack of land value determinations.
5. Approximately 25% of the local units reviewed were not following proper procedures regarding the processing of the Small Business Taxpayer Exemption. This is primarily due to local units not date stamping the form and/or not retaining the envelope. There were some issues with local units approving the exemption when the form was postmarked after the deadline.
6. We did find an increase in the number of local units that did not meet the statutory requirement to adopt an asset test for granting poverty exemptions, approximately 15%.
7. 21% of the local units reviewed had some issue related to their July and December Board of Review authorities, meaning the July or December Boards were acting on items over which they had no statutory authority.
8. We did see a decrease to 8% of local units that were not levying the penalty and interest for late filing of the Property Transfer Affidavit but had not passed a resolution to waive the penalty and interest.
9. 116 follow up reviews were conducted on local units who still had issues remaining from the Phase I audits. Of those nearly 70% corrected all of the remaining items. Of the remaining local units, 25 will require another follow up review in 2020. The remaining local unit's rolls were assumed by the STC with corrections mandated in the STC order.
10. 75 reviews were conducted on local units related to a Phase 2 review. Of these, nearly 60% corrected all items related to the initial review. Of the remaining local units, 31 will be subject to another review in 2020 and 1 was recommended for assumption of jurisdiction by the STC.
11. We anticipate another 150 follow up reviews for 2020 – this is a combination of follow up reviews from Cycle 1 of the AMAR Reviews and follow up to the 2019 reviews. Additionally, we have 16 counties scheduled for regular review.

The Commission received an update from staff on the Property Assessing Reform. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the following recommendations: (Item 5 on agenda)

1. Adopt a policy that specifies the items to determine non-compliance will be ECF's, Land Values and Overrides. If any of those items are marked "no" in the AMAR, then the local unit will be non-compliant.
2. After one failed follow up (meaning two failed reviews) the process would provide three options for the local unit. These options incorporate the assumption of jurisdiction as well as the statutory requirements that include designated assessor and the local unit ability to hire a new MAAO or MMAO assessor.
3. The process would require another follow up after the follow up after the first failed follow up, regardless of what option the local unit selects. If another failed follow up occurs then the local unit will be required to move into the designated assessor process.
4. Adopt guidance regarding combining Boards of Review. As a key part of the statutory changes that was given immediate effect, this change allows Boards of Review to be combined across contiguous units.

The Commission received an update from staff on the Computer Assisted Mass Appraisal (CAMA) Data Standards. It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the following recommendations: (Item 6 on agenda)

1. Adopt the State Tax Commission CAMA Data Standards dated December 17, 2019.
2. Adopt the phased rollout/implementation timeline for the data standards.
3. Maintain a CAMA Data Standards Committee consisting of representation from assessing, equalization and CAMA vendor community.
4. Direct the Property Services Division staff to work with the Committee to develop additional educational opportunities throughout implementation.
5. Direct the Committee to conduct an annual review of the CAMA Data Standards, implementation, and education plan, receiving input and recommendation from the assessing/equalization community for changes or enhancements that will ensure that the standards continue to provide best practices that result in uniform and equitable assessment administration across the state.
6. Direct the Committee to provide the State Tax Commission with the results of the annual review with any recommended changes to the CAMA Data Standards.

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 16 of 2019 Interest Rates on Michigan Tax Tribunal Judgments. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 17 of 2019 2020 Boards of Review. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the Memorandum Alternative Energy Systems on Residential Real Property regarding Public Acts 116 and 117 of 2019. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Memorandum Exemption for “Alternative Energy System” under MCL 211.9i regarding Public Act 118 of 2019. (Item 10 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. James Keller’s assessor certification since Mr. Keller did not complete the required continuing education to remain certified for 2020. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. Paul Arnold’s assessor certification since Mr. Arnold voluntarily surrendered his certification and can no longer act as an assessor of record. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. Mark Erhart’s assessor certification. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Ms. Tammy Fall's assessor certification. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Timothy Krumm, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Mr. Krumm to remain under discipline until the 2020 follow up Audit of Minimum Assessing Requirements (AMAR) reviews have been completed. If there are no deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values in any AMAR review for a local unit in which Timothy Krumm is the assessor of record, Mr. Krumm shall be released from discipline. If there are deficiencies related to Economic Condition Factors, Land Value Determinations, true cash values, overrides, or flat land values Mr. Timothy Krumm shall reappear before the Assessor Discipline Advisory Committee. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Dianna McGrew, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Ms. McGrew to complete a course on Land Values and a course on Economic Condition Factors within six months of the date of the Commission's Order and reappear before the Committee upon successful completion of the courses. Failure to complete the courses shall result in Ms. McGrew to automatically proceed to formal hearing before MOAHR. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Edith Hunter to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Benjamin Hunter to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Wind Turbine Reporting Form 4565 – 2020 Wind Energy System Report. (Item 12 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the County Equalization Essential Duties Checklist. (Item 13 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Legislative Reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2018 and 2019 Tax Years. (Item 14 on agenda)



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 Tax Rolls for the following: (Item 15 on agenda)

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

**New Certifications:**

**Houghton County**

Chassell Township

**Mason County**

Sheridan Township

**Wexford County**

Cherry Grove 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, 2022**.

**New Certifications:**

**Macomb County**

City of Eastpointe

**Montcalm County**

City of Greenville

**Wayne County**

City of Dearborn

**Recertifications:**

**Roscommon County**

Denton Township

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 17 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 |
|-----------|---------------------|---------------------|----------------|
| Ingham    | City of Lansing     | 33-01-01-10-180-251 | 3 Years        |
| Ingham    | City of Lansing     | 33-01-01-28-481-291 | 3 Years        |
| Ingham    | City of Williamston | 33-18-07-02-276-023 | 5 Years        |
| Midland   | City of Coleman     | 170-003-100-850-00  | 5 Years        |
| Washtenaw | Ypsilanti Township  | K-11-11-362-023     | 3 Years        |
| Lenawee   | City of Adrian      | XAO-315-1005-00     | 3 Years        |
| Lenawee   | City of Adrian      | XAO-395-1013-01     | 5 Years        |
| Lenawee   | City of Adrian      | XAO-515-0285-00     | 5 Years        |
| Lenawee   | City of Adrian      | XAO-205-5002-00     | 5 Years        |
| Lenawee   | City of Adrian      | XAO-205-5001-00     | 5 Years        |

It was moved by Morris, supported by Kutschman, and approved to adopt the staff recommendation to deny the Charitable Non-Profit Housing Organization Exemptions for the following: Chairman Khouri recused himself. (Item 18 on agenda)

| County | Local Unit      | Parcel Number       | Recommendation |
|--------|-----------------|---------------------|----------------|
| Wayne  | City of Detroit | 22110042            | Deny           |
| Ingham | City of Lansing | 33-01-01-22-206-011 | Deny           |
| Ingham | City of Lansing | 33-01-01-22-226-331 | Deny           |
| Ingham | City of Lansing | 33-01-01-22-206-161 | Deny           |

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the **Special Items Exemptions Agenda** except for Certificate Numbers 3-19-0040 (4405P, LLC) and C2019-026 (Epiphany Detroit LLC) where the denial of applications was overturned. It was moved by Kutschman, supported by Morris, and unanimously approved to accept the withdraw for Certificate Numbers 2018-171 and 2019-073 (K&K WHSE LLC) and 2018-160 (Dutchboy Auto Restoration). Chairman Khouri recused himself from Certificate Numbers 3-19-0040 and C2019-026. (Item 23 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 20 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 21 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** and to accept the postponement of petitions 154-19-0192 and 154-19-0193 until the February 11, 2020 meeting. (Item 22 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 23 on agenda)

**City of East Lansing, Ingham County**

**154-19-0689** WOLLNER PLC, PAUL  
PERSONAL PROPERTY

33-20-90-55-017-001

2018 AV from \$1,300 to \$0 TV from \$1,300 to \$0  
2019 AV from \$1,300 to \$0 TV from \$1,300 to \$0

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 23 on agenda) ([See attached link for file identification](#))

Administrative hearings were held regarding Air and Water Pollution Control Exemptions. Chairman Khouri recused himself. (Item 24 on agenda)

Commissioner Morris stated the following: The State Tax Commission takes seriously its statutory duties of issuing Air and Water Pollution Control Certificates as required by Parts 37 and 59 of the Natural Resources and Environmental Protection Act.

As background, the Act requires that the Commission seek approve of the Department of Environment, Great Lakes, and Energy (EGLE) prior to issuing Pollution Control Exemption Certificates. Further, State Tax Commission Rules 76 and 81, which cover Water and Air Pollution Control Exemptions, respectively, require that “A complete ...pollution application shall be forwarded to the Department of Natural Resources and Environment (EGLE’s former name) for review and they will make a recommendation of approval, partial approval, or denial.”

In July of this year, staff for the Commission submitted the application to EGLE for review and recommendation of approval, partial approval, or denial. The Commission received approval, partial approval or denial recommendations back from EGLE for the Water Pollution Control Applications, but only received Findings Summaries from EGLE for Air Pollution Control Applications. These findings did not contain a recommendation of approval, partial approval or denial. While Commission staff worked with EGLE and the Attorney General’s Office, applicants and local unit officials were notified by certified letter on November 25, 2019, as required in our rules, that the Commission did not receive a recommendation of approval, partial approval, or denial from EGLE for the air pollution applications and therefore could not take action on the application without further information being sent to EGLE for review and consideration. On December 9, 2019, EGLE submitted to the Commission a letter containing recommendations for approval in the full amount requested for 15 of the applications and a recommendation that the Commission provide further review of two applications in order to determine the appropriate amount of the certificates. The applicants and local units for which EGLE made a recommendation for approval of the certificate were sent notices by certified mail indicating that it was the Commission’s intent to approve their applications in the amount recommended by EGLE. For the other two applications for which the Commission did not receive recommendations for approval, partial approval, or denial, the applicant, local unit and EGLE were notified that the Commission would deny these applications unless additional information and a recommendation from EGLE

was provided during the hearings to be held at today's State Tax Commission Meeting.

Before we move to these hearings, we would like to thank both the Attorney General, EGLE, and Commission staff for their work in getting these recommendations to us and express our desire that this process which resulted in a recommendation from EGLE for the approval, partial approval, or denial for a specific Exemption Certification amount will continue into the future.

Honor Sheard and Mark Hilpert appeared on behalf of Marathon Petroleum Company LP. Chris Robinson appeared on behalf of Department of Environment, Great Lakes, and Energy (EGLE) and AAG Elizabeth Morrisseau from the Attorney General's Office represented EGLE regarding the Air Pollution Control Exemptions for Marathon Petroleum Company LP (File Numbers: 1-3850 and 1-3852). The Commission heard from all parties. It was moved by Morris, supported by Kutschman, and approved to adopt EGLE's recommendation regarding the Air Pollution Control Exemption Certificates approving application 1-3850 in the amount of \$44,205,000 and 1-3852 in the amount of \$12,279,656.

Public Comment (Item 25 on agenda):

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

It was moved by Morris, supported by Kutschman, and unanimously approved to recognize students who have successfully completed their course work during the 2019 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Add on to agenda)

The STC recognized the following 150 Michigan Certified Assessing Technicians:

|                       |                         |                      |
|-----------------------|-------------------------|----------------------|
| Pablo Acuna-Sanchez   | Samantha L. Albright    | Malia L. Allgaier    |
| Susan L. Arvoy        | Andrew J. Baker         | Lucas A. Balmer      |
| Stacy L. Bazman       | Amber S. Beauchamp      | Michelle Bieri       |
| Christopher S. Bolt   | Kristin A. Bouscher     | Lacey J. Bragg       |
| Robin S. Bright       | Christopher R. Brown    | John W. Bunnell, III |
| Michelle R. Burnette  | Sheila Cain             | Mary Jo Calkins      |
| Bonny S. Campbell     | Kathryn A. Carlton-Beh  | Melissa A. Chambers  |
| Ferrill Christensen   | Robin J. Christoffersen | David K. Clark, Jr.  |
| Timothy J. Conner     | Kimberly A. Cousino     | Sue Ellen Cowper     |
| Ashley L. Coyle       | Lisa K. Cross           | Richard A. Cummins   |
| Daniel K. Currie      | KalaMae M. Dunn         | Barbara N. Emenhiser |
| Derek A. Endres       | Melinda R. Foder        | Melissa L. Foster    |
| Michael E. Frantti    | Colleen M. Gibbs        | Shannon R. Graves    |
| Daniel J. Griffin     | Mary A. Groop           | Dyland D. Grubaugh   |
| Barbara J. Hamann     | Brianna L. Hardaker     | Naomi A. Hardison    |
| LaMeka I. Harrison    | James C. Hart           | Cynthia L. Hendon    |
| Tanya M. Hewitt-Smith | Jacob Hill              | Tina L. Hindall      |
| Jonathan L. Hogwood   | Delbert L. Holsworth    | John H. Holter       |
| Madeline M. Howell    | Bryan J. Huffman        | Patrick P. Hurley    |
| Janice T. Inman       | Dianna L. Ireland       | Heather M. Jarvis    |
| Raquel A. Jeffery     | Kelly S. Jellison       | Peggy J. Jennings    |

|                          |                        |                           |
|--------------------------|------------------------|---------------------------|
| Heidi A. Johnson         | Keisha Johnson         | Roxana R. Johnson-DePalma |
| Olivia C. Jones          | Eli W. Joy             | Denise L. Kasprzak        |
| Dorothy S. Kinsey        | Betsy N. Koett         | Jonathan D. Kohart        |
| Sabina Kotoy             | Andrew J. Kramer       | Emily K. Lannon           |
| Michael A. Lauretti, Jr. | Colleen M. Lazere      | Jessica L. LeMarbe        |
| Hannah M. Lohmeier       | Kelly J. Long          | Sandra L. Longstreet      |
| Benjamin Lopez           | Marcin P. Lubas        | James V. Lunarde          |
| Kristyn M. Malkowski     | Jessica Manley         | Jody Mantecon             |
| Kayla M. Marchington     | Craig E. Martin        | Melissa S. Martin         |
| Sheila A. Martin         | Brandy M. Maurer       | Benjamin E. McCleery      |
| Britni K. McGuckin       | Cynthia A. McNab       | Megan K. Mikus            |
| Heidi K. Miller          | Robyn E. Miller        | Terry L. Moak             |
| Marcy A. Moriwaki        | Kimberly K. Morse      | Brandon S. Murphy         |
| Dominique L. Newell      | Stephen Niemoeller     | James R. Nienhuis         |
| Ian C. Noyes             | Edward J. Pachecho, II | Daniel L. Papineau        |
| Jill M. Pawley           | Sarah E. Petersen      | Leana D. Philbert         |
| Kathrine L. Phillips     | Kathleen F. Pope       | Hannah S. Post            |
| Katherine A. Ralston     | Chad A. Razmus         | Ashley M. Roark           |
| Stephanie Rockey         | Hannah R. Rodriguez    | Mark P. Roebuck           |
| Katie J. Roodvoets       | Joanne Rose            | Skylor H. Rundle          |
| Angela M. Ryan           | Michelle Schroeder     | Brooke J. Siefka          |
| Leah T. Sisco            | Kiersten R. Slater     | Colleen A. Smith          |
| Krista J. Smith          | Andrew Wm. Sokoly      | Holly D. Speck            |
| Stefan J. Spork          | Renee C. Sprindys      | Jeremy M. Steele          |
| Anthony J. Stockdale     | Anna R. Tea-Hui        | Jeffrey M. Thompkins      |
| Tammy H. Thomson         | Kayla A. VanWasshnova  | Megan E. VanWormer        |
| Collin J. Wagaman        | Jared D. Welsh         | Sheryl L. Westbrook       |
| Aliyah C. Whitelaw       | James A. Whitten       | Billie D. Wilson          |
| Joel Wyatt, Jr.          | Elizabeth Zalenski     | Marlena R. Zeidler        |

The STC recognized the following 90 Michigan Certified Assessing Officers:

|                          |                         |                      |
|--------------------------|-------------------------|----------------------|
| Todd J. Aldrich          | James Baker             | Deborah L. Ballard   |
| Rachelle Battice         | Karen Behrens           | Mark L. Bonenfant    |
| Joshua Bouman            | William J. Brandon      | Justin B. Breyer     |
| Adam S. Budzynski        | Cynthia Burton          | Eamon R. Carmody     |
| Elizabeth J. Ciolino     | Elise Clark             | Kathleen M. Clark    |
| Katie M. Clark           | Timothy B. Coffee       | Nicholas M. Comaty   |
| John F. Cunningham       | Daniel Currie           | Michael Daly-Martin  |
| Madison C. Davis         | Harley O. Day           | Aaron M. Desentz     |
| Lauren J. Desonia        | Madison H. Devine       | Charley H. Dickinson |
| Jaikob M. Djerf          | Renee A. Dunn Green     | Victoria L. Esch     |
| Mary E. Evans            | Shelby T. Exel          | Jacob Ferris         |
| Tiffany L. Filbrandt     | Donald L. Fountain, Jr. | Kurt R. Geiger       |
| Danielle F. Golembiewski | Benjamin J. Griffin     | Rebecca E. Hawker    |
| Judy L. Herald           | Jeffrey Hoffman         | Michael A. Holland   |
| Hannah C. Jackson        | Stephanie A. Johncox    | Anabelle F. Karana   |

Denise L. Kasprzak  
Angie M. Kurmas  
Tyler J. Longmeyer  
Crystal Martin  
Konrad Maziarz  
Sean Mulchay  
Renee Pantti  
Maureen Quinn  
Tina Romosz  
Kaili Schlichting  
Anthony Stockdale  
Dawn Taylor  
Joseph J. VanHassel  
Barry M. Wauldron  
Lucas W. Wyatt

Marc J. Kleiman  
Taylor L. Lambert  
Chloe R. Macomber  
Jeannie M. Masterson  
Malena L. McCoy  
Kristin Nelson  
Thad M. Pepper  
Derek Renius  
Brad F. Russman  
Colleen Smith  
Brian V. Story  
Heidi Tice  
Zachary A. VanWormer  
Alexandria Wilkinson  
Ashley R. Young

Douglas W. Kuiper  
Theresa S. Lister  
Helen K. Manalakis  
Melissa M. Mayhew  
Sheila Millen  
James R. Nienhuis  
Kathleen F. Pope  
Stephanie Rockey  
Kelcey B. Sanville  
Yale Smith  
Abbey E. Taylor  
Cara A. Tipton  
Rachel L. Wandrie  
Victoria R. Willis  
Deidre Zockheem

The STC recognized the following 28 Michigan Advanced Assessing Officers:

Jon E. Aylsworth  
Lisa M. Bernath  
Amber G. Deniston  
Connor Galligan  
Michael J. Henninger  
Heather D. Jahr  
James McNeil  
Marie Sherry  
Sandra D. Wilkes  
Melissa Zemla

Katheine A. Bauer  
Ivan R. Burkhard  
Ashley N. Fletcher  
Marjorie A. Gape  
Karen M. Hester  
Jacob A. Karl  
Kari L. Miles  
Larry Steckelberg  
Amber A. Woehlert

Holly A. Benedict  
Peter Castone  
Julia E. Fletcher  
Melissa Grzanka  
Steve Hurmez  
Heath R. Mason  
Mary H. Sears  
Kimber L. Westmaas  
Caitlin Zemla

The STC recognized the following 20 Michigan Master Assessing Officers:

Rosemary Anger  
Jennifer Czeiszperger  
Eric Harger  
Joycelyn Isenberg  
Amanda Marshall  
Linda M. Stevenson  
Kelly Timm

Kerry Beauvais  
Michael Dowler  
Melissa K. Hayduk  
Tony Kraft  
Warren Parrish  
Anthony Switkowski  
Phillip Wall

Marie Collais  
Paula J. Hannah-Moore  
Jamie Houserman  
Viviana Lopez  
Katherine J. Roslund  
Nicholas Tacoma

It was moved by Morris, supported by Kutschman, and unanimously approved to execute the settlement agreement with All Band Communications Cooperative. (Add on to agenda)

The next Commission meeting will be held February 11, 2020, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

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

**DATE TYPED:**                    **December 18, 2019**

**DATE APPROVED:**            **February 11, 2020**

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

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