



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 Ballroom
2187 University Park Drive, Okemos, Michigan**

And

Virtual Meeting via Microsoft Teams

**Tuesday, December 14, 2021
9:00 a.m.**

**Peggy L. Nolde, Chairperson
W. Howard Morris, Member STC
Mark A. Davidoff, 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: I would like to introduce our new Tax Commissioner Mark Davidoff. Welcome to the State Tax Commission. If you would like to tell us a little bit about yourself before we begin the meeting.

Commissioner Davidoff stated the following: Thank you and I am glad to be here. I am a CPA by trade. I am a retired partner from Deloitte, LLP. I currently serve as the President and CEO of The Fisher Group which is a family office organization in Southfield and a lifelong Michiganian and honored to be here.

It was moved by Morris, supported by Nolde, and approved to adopt the minutes of November 16, 2021, as presented. Commissioner Davidoff abstained from the approval as he was not present for the November 16, 2021 meeting. (Item 1 on agenda)

Public Comment – Agenda Items 3 through 20 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-20.

Commissioner Morris stated the following: I would like to extend my congratulations to all the individuals on the 2021 list with special acknowledgement to those achieving the MMAO certification.

Chairperson Nolde stated the following: I as well would like to congratulate everyone. It was a great list and I look forward to seeing the MCAT's moving up and everyone else advance. Thank you for your participation in assessing and best wishes. Always know you can contact the State Tax Commission if you have questions.

It was moved by Morris, supported by Davidoff, and unanimously approved to recognize students who have successfully completed their course work during the 2021 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 3 on agenda)

The STC recognized the following 176 Michigan Certified Assessing Technicians:

Benjamin Albin	Khiela Alpers	Armanda Alvarez
Brian Anklam	Ammnuel Ashame	Tracy Bagley
Chanel Jenkins Baldwin	Melissa Bardecki	Susan M. Barkley
Jason Barra	Barbara Battle	Mindy Becker
Sarah Behmlander	Drew Benson	Haley Bizek
Terri L. Blake	Amanda Bloom	Nicole Bonenfant
Raymond Borregard	Alexa H. Bowman	John Bowman
Ginni Braddy	Stanley Bragg, Jr.	Sandra S. Brewbaker
Brendan Bronson	Duane J. Brown	Tina M. Brown
Zachary Buda	Arielle Bullard	Eric Bussis
Beth Canaley	Trevon Cannon	Grace Catlin
Joanna Coddington	Nicole Collins	Matt Courser
Amy Crank	Wyatt Crawford	Marybeth Dame
Nicole Davidson	Jennifer DeLorge	Damon DeShazer
Max DeVoogd	Amber Dickerson-Janssens	Tabatha M. Diem
Gerald DePeitro	Rocco DiPonio	Kristy Doe
Jacquelyn Echols	William Edwards	Milan Eldred
Joseph G. Ferrari	Loren Ferreria	Jean-Pierre Fowler
Tiffany Franklin	Falina Freeman	Rodney E. Fuller
Joseph Fuoco	Kashara German	Mary Catherine Godvin
Ann Golden	John A. (Jack) Gosselin	John R. Gosselin
Sharon D. Gresly	Nancy L. Griwicki	Amanda Grover
William Grubb	Ruth Grulke	Rachel L. Hager
Karen Haldeman	Kevin M. Hicks	Stephanie Hodges
Tina Hoenicke	Lori Hogston	Danielle Hughes
Janvier Irafasha	Kimberly Jackson	Michelle Jenny
Jacob Johnson	Karrie Johnson	Keisha Johnson
Jessica Kidder	Matt Kirwin	Joshua Knepper
Shawn Knoll	Grace Kowalski	BethAnn Kozicki
Linda Koziol	Eric Kubsch	Joshua LaBrenz
Tobi G. Lake	Katlyn Laurel	Brian Lewandowski
Emily Linden	Mona Littlejohn	Brennan Lowry
Sheryl Lucas	Angelica Lugo	Kristy Lundewall
Leatrice Lyons	April MacKinnon	Ila Mae Mahon

Sarah Masserant
Sara McLeery
Sabrina McGirr
Christopher Mihelich
Antonio Mitchell
Krys Myers
Nathaniel Olson
Morgan Pankiewicz
Kristina Pillette
Alexander Renius
Darren Rockcole
Carrie Ross
Jeanette Schrameck
Shelbi Sear
Ali Shebley
Lisa Smith
Sheri Sosnowski
Erin Stratton
Kuwana Thomas
Kathleen Trischler
Hillary Venier
Shawna S. Walraven
James Weiland
Timothy Wicklund
Alex Wolff

Kelly Mazurkiewicz
Michelle McCraw
Andrea McKeage
Trina Milburn
Maria Muhammad
Michael Nevala
Katelyn Olzewski
Terry Patterson
Patricia Plont
Alec Rinaldi
Olivia Romano
Abraham Schafer
Alex Z. Schultz-Spradlin
Chelsey Seif
Nicholas Siedlecki
Stacy Smith
Caitlin Stone-Webber
Moonmoon Sultanta
Jack Todd
Sadock A. Truman, Jr.
Victor Verpooten
Francine Washington-Powell
Linda Lou Wernette
Amber Wiersma

Angie McCann
Tracie McCune
Stacie McNees
Daniel Mills
Heather Muzzy
Bernadette Okonkowski
Quameise Otis
Kevin Peters
Stephen Prybylski
Jacqueline Robinson
Natasha Rosebush
Monica Schafer
Lindsay Scott
Daniel Selman
Ashley Simmons
Brad Solomon
Michele Story
Annika Taylor
Echo Torrez
Sherry Veal Turner
Sean Walker
Morgan Webb
Bradley White
Dale G. Witt

The STC recognized the following 94 Michigan Certified Assessing Officers:

Nolan J. Arbour
Sarah N. Behmlander
Mary Joe Calkins
Sara Capa
Robin Chrisoffersen
Kelsy N. Cox
Eric M. David
Willie Donwell
Dale Drerup
Isaac D. Entz
Heidi L. Gartley
Dylan Grubaugh
LaMeka Harrison
Madeline M. Howell
William Joseph
Tom Kellogg
Stephen King
Carol LaClair
Mona Littlejohn

Laura Bayley
Ralph Bemis
Bonny S. Campbell
Peter Casler
KC Clegg
Jessica Crawford
Brent Desjarlais
Kara Dougherty
KalaMae M. Dunn
Carl K. Fowler, Jr.
Shelly Gentner
Rodney Haddix
Carla L. Hill
Janice T. Inman
Kevin Kalinec
Steen R. Kelly
Eric R. Kubsch
Stephanie LaTour
Mark Lorkowski

Julie A. Beeker
Frances Burton
Cheneta L. Campbell
Dan Cervi
Thomas Clemens, III
Darrin Darga
Erica A. Dethloff
Michael Dougherty
Ryan Ebright
Beth Friend
Paula S. Goodwin
Jen Harris
Matthew Hoevenaar
Roxana Johnson-DePalma
Brenton Keech
Cheryl King
Brittany Kuhnle
Kyle Liberati
Morgan R. Loucks

Tyler Malek
Anthony Markwort
Monica McMichael
Lisa Minto
Seth A. O'Loughlin
Katherine Ralston
Charles Russell, Jr.
Sarah Shannon
Samantha Sobaski
Mikyla L. Sweet
Jene L. Urban
Howard C. Whaley
Sara Zayas

Kristyn Malkowski
Sheila Martin
Dawn Meeker
Richard Mobley
Nathaniel Olson
Craig Reiter
Miles Schmidt
Parker Skeel
John Sorovetz
Cody T. Toomey
Christine Vandenberg
James Whitten

Kayla M. Marchington
Benjamin McCleery
Jenelle Michaels
Kelli Navarro
Ellen Papineau
Dan Rimpel, Jr.
Heather Schroeder
Andrew Smith
Gabrielle R. Story
Christina Tyynismaa
Charles Webster
Roy A. Wicht

The STC recognized the following 38 Michigan Advanced Assessing Officers:

Kathleen Angelo
Joseph Clark
Harley Day
Benjamin Griffin
Heather Hoffman
Hannah Marie Jacques
Angie Kurmas
Richard McGrew
Cherry Mesa
Jacqueline Solomon
Katie VanEenanaam-Carpenter
John Vaseau
Alexandria Wilkinson

Deborah Ballard
Amy Clous
Jaikob Djerf
Judy Herald
Alvin Horhn
Stephen Jones
Chloe Macomber
Jessica McLean
Jennie Miller
Michele Tabor
Joseph VanHassel
Rachel Wandrie

Chris Boggus
John Cunningham
Mildred Gasperich
Tony Hobyak
Hannah Jackson
Janice Ketcham
Dorothy Manley
Nicole Merlo
Thad Pepper
Kelly Thueme
Robert VanMunster
Barry Wauldron

The STC recognized the following 7 Michigan Master Assessing Officers:

John Baumann
Dawn M. Burek
Kayla M. Ripley

Keegan Bengel
Joshua P. Morgan

Allan J. Berg
Shalice R. Northrop

The Commission received an update from staff on the Assessor Education Programs and accepted the following summary: (Item 4 on agenda)

Michigan Certified Assessing Technician (MCAT) Program:

The MCAT Program was offered online by both outside organizations and the State at various times throughout 2021. The program will be offered through the State six times in 2022. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

Michigan Certified Assessing Officer (MCAO) Program:

MCAO Programs were offered as a 6-month online program. The January MCAO Programs were offered in Lansing, Marquette and Novi in 2021. A May Program successfully took place in Big Rapids. June Programs were again offered in Lansing, Marquette and Novi. The application period for the January 2022 classes in Lansing, Marquette and Novi was just completed with eight-five applicants. Accommodations were made for eighty-one of the eighty-five applicants. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

Michigan Advanced Assessing Officer (MAAO) Program:

The MAAO one year online/lecture hybrid was offered in April and October of 2021. There were sixteen self-paced courses offered in 2021, including Principles of Appraising, Statistics and Basic Income courses in the Upper Peninsula. The MAAO Program will be offered both in April and October of 2022 along with the self-paced courses. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

Michigan Master Assessing Officer (MMAO) Program:

The MMAO Program is a comprehensive one-year program. The program begins with four six-week classes offered in an online/hybrid format: Advanced Market, Advanced Income, Advanced Depreciation & Highest and Best Use and Final Reconciliation. Students have their first part of the two-part final exam at the end of 24 weeks and write an appraisal report. Staff will continue to update the course materials and will reevaluate program testing protocols for 2022.

The Commission received an update from staff on the CAMA Data Standards. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the following recommendations of the CAMA Data Standards Committee: (Item 5 on agenda)

1. Adopt the revised State Tax Commission CAMA Data Standards dated December 14, 2021. The items that were revised include the Codes for Taxable Status, the Study Type Codes for use with forms L-4018R and L-4018P, Define Terms of Sale, and Sales Verification.
2. Adopt the Standards Regarding Factors, Forms, Fractions, Multipliers, Ratios, Rates and Rounding.
3. Maintain the CAMA Data Standards Committee consisting of representation from the assessing, equalization, and CAMA vendor community, including the chairs of the standards committees of the Michigan Assessors Association and Michigan Association of Equalization Directors.
4. Direct the Property Services Division staff to work with the Committee to develop additional educational opportunities for 2022.
5. Direct the Committee to continue research in coordination with the Michigan Assessors Association and the Michigan Association of Equalization Directors into the development of new standards for possible future implementation for assessor change reasons, adjustment change reasons, and use codes.

6. 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.
7. 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.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements and accepted the following summary: (Item 6 on agenda)

1. Of the 314 local units reviewed, 48% had perfect reviews in the assessment roll analysis portion. In late 2020, there were several adjustments made to the Poverty Guidelines statute. Local units were required to adjust their guidelines and policies before the 2021 March Board of Review. This late change caused several units to fail the Poverty Guidelines portion of the review. The percentage of perfect reviews would have been 72% if not for Poverty Guideline failures.
2. The informational section, which does not require a corrective action plan from the local unit, indicated that a large majority of the units matched the local unit 4022 to the county, had proper procedures for exemptions, and were properly completing Form 4142 for PRE interest. However, 61% of the units did not provide Land Value Maps created to previous State Tax Commission specifications.
3. The 2021 reviews indicated passing rate improvements in most categories except for a slight decrease in ECF Determinations and a decrease in Poverty Guideline failures which are tied to the Exemption Processed failures:
 - ECF Determinations decreased from 94% to 92%
 - Land Value Determinations improved from 88% to 89%
 - Overrides and Flat Land Values improved from 91% to 96%
 - Personal Property Canvass remained at 100%
 - Small Taxpayer Exemption processing improved from 87% to 93%
 - Poverty Guidelines dropped from 93% to 68%
 - Poverty Asset Test improved from 89% to 93%
 - Exemptions Processed decreased from 89% to 79%
 - Board of Review Authority improved from 94% to 98%
 - Property Transfer Affidavit Penalty improved from 94% to 95%
4. Seventy-five follow up reviews were conducted on local units who still had issues remaining from previous years audits. Of those, 28 will require another follow up review in 2022.
5. We anticipate a total of about 58 local units will require a follow up review in 2022. Additionally, we have 16 counties scheduled for a regular AMAR review in 2022.
6. In 2021, the STC returned assessment rolls to 12 units and assumed the assessment roll in seven units.
7. Staff has started to develop new audit requirements resulting from the “Assessing Reform” legislation. The requirements of the legislation will take effect in 2022 and the new audit will be first implemented in 2023. We will continue to work with stakeholders in the development of the audit along with the local unit requirements.

During 2022, we will also continue our outreach to those units going through the current AMAR review as well as beginning to provide education on the new audit that will be implemented in 2023.

The Commission accepted to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review by providing a Certificate of Achievement to the following: (Item 7 on agenda)

Antrim County

Chestonia Township
Jordan Township
Mancelona Township

Elk Rapids Township
Kearney Township
Star Township

Branch County

Alganssee Township
Bronson Township
California Township
Quincy Township

Batavia Township
Butler Township
Noble Township
Union Township

Jackson County

Concord Township
Sandstone Township

Rives Township
Waterloo Township

Kalkaska County

Rapid River Township

Macomb County

Armada Township
City of Center Line
Clinton Township
City of Fraser
Lenox Township
City of New Baltimore
Richmond Township
City of St. Clair Shores
City of Utica

Bruce Township
Chesterfield Township
City of East Pointe
Harrison Township
City of Mount Clemens
Ray Township
City of Roseville
City of Sterling Heights
City of Warren

Oscoda County

Elmer Township

Wayne County

City of Allen Park
Brownstown Township
City of Dearborn
City of Flat Rock
City of Grosse Pointe
City of Grosse Pointe Park
City of Grosse Pointe Woods
City of Harper Woods
City of Inkster

City of Belleville
Canton Charter Township
City of Dearborn Heights
City of Garden City
City of Grosse Pointe Farms
City of Grosse Pointe Shores
City of Hamtramck
City of Highland Park
City of Lincoln Park

City of Livonia
City of Northville
City of Plymouth
City of River Rouge
City of Romulus
Sumpter Township
Van Buren Township
City of Westland

City of Melvindale
Plymouth Township
Redford Township
City of Riverview
City of Southgate
City of Taylor
City of Wayne

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the revised Bulletin 13 of 2021 Property Tax and Equalization Calendar for 2022. (Item 8 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the revised Board of Review Questions and Answers. (Item 9 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the STC Policy on Virtual Board of Review Training Requirements. (Item 10 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the memorandum on Guidance Regarding Valuation and Assessment of Photovoltaic (Solar) Electric Generation Systems. (Item 11 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Wind Turbine Reporting Form 4565 – 2022 Wind Energy System Report. (item 12 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the 2022 Pipeline Economic Factors and direct staff to report back at the February 15, 2022, meeting with a recommendation for a work group that will review pipeline tables and factors. (Item 13 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Legislative Reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2020 and 2021 Tax Years. (Item 14 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal and MOAHR Order of Dismissal be accepted and entered in which Roy Kissinger shall surrender his assessor certification #R-5843 on or before January 13, 2022. Mr. Kissinger shall not act as the assessor of record for any local unit of government upon surrender of his assessor's certification. (Item 15 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation regarding the City of Livonia, Wayne County's request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 16 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Tax Rolls for the following: (Item 17 on agenda)

These certifications will expire on **May 1, 2024**.

Recertifications:

Ontonagon County

Interior Township

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Assessment Rolls for the following: (Item 18 on agenda)

These certifications will expire on **May 1, 2024**.

New Certifications:

Antrim County

Elk Rapids
Kearney Township

Livingston County

Hamburg Township

Recertifications:

Houghton County

Torch Lake Township

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 19 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 20 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 21 on agenda) ([Concurrence Agenda Link](#))

At 9:24 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Non-Concurrence Agenda hearings.

The Commission came back into session at 9:30 a.m. for their scheduled MCL 211.154 Non-Concurrence Agenda hearings and the remaining items on their agenda.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 22 on agenda) ([Special Items Agenda Link](#))

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda**. (Item 23 on agenda) ([Non-Concurrence Agenda Link](#))

Exemption Hearings (Item 24 on agenda):

No requests were received for Administrative Hearings Regarding Air and Water Pollution Control Exemptions.

Public Comment (Item 25 on agenda):

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

Other Items for Discussion (Item 26 on agenda):

Executive Director Buick stated the following: This week as part of the Equalization process, we were made aware that some irregularities for property cards in Menominee County and a variety of local units which are causing some issues for the Equalization Director. Staff are working on what I believe is a systemic issue throughout some of the local units and we need to take a deeper dive into looking at the record cards and what is actually recorded on the record cards and what are the improvements on the parcels. We found more than we are comfortable with where parcels have improvements, and they are not recorded on the record card. Staff are in the process right now of gathering the databases from all the assessors in the County to look at the issues and compare it with what the Equalization Director has done. I am making a recommendation for the Commission to order a special AMAR review of Menominee County. When the AMAR review is performed now, we are not doing the record card review as we had in the first round. In this round of AMAR reviews all of the local units passed in Menominee County, but we didn't do a record card review. Based on what we are seeing in the record cards I recommend we do a special AMAR in Menominee County with a record card review.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the recommendation of Executive Director Buick and order a special AMAR in Menominee County with a record card review and report back to the Commission of the findings.

Executive Director Buick stated the following: It is that time of year the Legislature is winding down and I know there are a couple of bills that are potentially going to be passed out today and sent to the Governor for approval. With that in mind I am going to request that you give staff approval to issue interim guidance between now and your February meeting. If there is any legislation that passes that requires changes just in forms or guidance before your next meeting in February. Otherwise, we would have to bring everybody back for a meeting at the beginning of January. If you give us permission to do the interim guidance and I will bring it to you at your February meeting for approval.

Chairperson Nolde stated the following: I support the State Tax Commission staff to handle the interim guidance until we come back in session in February to act. Due to the timing with everything going on we appreciate you doing that part.

Executive Director Buick stated the following: My understanding is that they are going to meet today. I know the Senate has three days scheduled. I heard the House is just going to meet today. We may know early tomorrow morning what is going to happen.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the recommendation of Executive Director Buick to allow staff to issue interim guidance that requires changes in forms or guidance before the next Commission meeting in February.

The February 15, 2022, Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos A & B, 2187 University Park Drive, Okemos. In order to limit the spread of COVID-19, the meeting will also be available virtually via Microsoft Teams. The agenda along with a video and audio link to the virtual meeting will be posted on the State Tax Commission's website at www.michigan.gov/statetaxcommission one week prior to the meeting.

It was moved by Morris, supported by Davidoff, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:40 am.

DATE TYPED: December 15, 2021

DATE APPROVED: February 15, 2022

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

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

**Mark A. Davidoff, Member
State Tax Commission**