



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**

**Monday, May 9, 2022  
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.**

It was moved by Davidoff, supported by Morris, and approved to adopt the minutes of April 5, 2022. (Item 1 on agenda)

Public Comment – Agenda Items 5 through 9 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 5-9.

It was moved by Morris, supported by Davidoff, to approve the 2022 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2022 total state equalized valuations for each class are as follows: (Item 3 on agenda)

Agricultural	\$ 25,476,646,978
Commercial	\$ 77,162,293,616
Industrial	\$ 22,004,880,324
Residential	\$ 387,275,059,205
Timber-Cutover	\$ 206,707,351
Developmental	\$ 76,526,874
<b>Total Real Property</b>	<b>\$ 512,202,114,348</b>
<b>Total Personal Property</b>	<b>\$ 33,559,227,962</b>
<b>Total Real and Personal</b>	<b>\$ 545,761,342,310</b>

It was moved by Morris, supported by Davidoff, and unanimously approved to receive the tentative 2022 State Assessed Roll, to approve publication of the notices, set May 31, 2022, as the deadline for appeals and to require appeals be made in person. (Item 6 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 3 of 2022 1<sup>st</sup> Quarter Certified Interest Rates. (Item 5 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 4 of 2022 Interest Rates on Michigan Tax Tribunal Judgments. (Item 6 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 5 of 2022 County Multipliers for 2014 Assessor's Manual. (Item 7 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved the recommendation made by staff and the Education and Certification Committee regarding the interlocal agreement from Lake County that demonstrates the proposed Designated Assessor, can ensure that the local units within the county can achieve and maintain substantial compliance with the General Property Tax Act in the event the Designated Assessor provisions within Public Act 660 of 2018 become necessary. (Item 8 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 9 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 10 on agenda) ([Concurrence Agenda Link](#))

At 9:17 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Non-Concurrence and Special Items Agenda hearings.

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

James Heskett spoke on behalf of the Heskett Family Revocable Trust regarding MCL 211.154 NonConcurrence Agenda petitions 154-22-0025 and 154-22-0026.

Colleen Thomas, assessor, spoke on behalf of the City of Fraser regarding MCL 211.154 NonConcurrence Agenda petition 154-21-0779.

Micheal Shapiro and Mark Hilpert from Honigman Law Firm spoke on behalf of Empire Iron Mining Partnership, Cleveland Cliffs Iron Company and J & L Cliffs and Tom Dillon and Jack VanCoevering from Foster Swift and Jeffery Kern, appraiser spoke on behalf of Tilden and Richmond Township's regarding MCL 211.154 Special Items Agenda petitions 154-20-0342, 154-20-0343, 154-20-0344 and 154-21-0403.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 **Non-Concurrence** Agenda petitions except for

154-22-0025, 154-22-0026 and 154-21-0779. (Item 11 on agenda) ([NonConcurrence Agenda Link](#))

It was moved by Morris, supported by Davidoff, and approved to **deny** the staff recommendation on the following MCL 211.154 Non-Concurrence Agenda petitions, initially noted as a non-concurrence. Chairperson Nolde discussed her position to approve the staff recommendation. The motion carried 2 to 1 to deny the staff recommendation. (Item 11 on agenda)

Deerfield Township, Livingston County

154-22-0025 HESKETT FAMILY REVOCABLE TRUST, THE; HESKETT, 4703-11-200-025  
TRUSTEES, JAMES & SUE  
REAL PROPERTY

2021 AV from \$0 to \$36,500 TV from \$0 to \$19,463

154-22-0026 HESKETT FAMILY REVOCABLE TRUST, THE; HESKETT, 4703-11-200-026  
TRUSTEES, JAMES & SUE  
REAL PROPERTY

2021 AV from \$0 to \$36,300 TV from \$0 to \$18,053

It was moved by Morris, supported by Davidoff, and unanimously approved to **postpone** the following MCL 211.154 petition, initially noted as a non-concurrence. (Item 11 on agenda)

City of Fraser, Macomb County

154-21-0779 CARMELA SPECIALTY FOODS 275-18350-00  
PERSONAL PROPERTY

2019 AV from \$354,700 to \$452,070 TV from \$354,700 to \$452,070

2020 AV from \$318,600 to \$428,570 TV from \$318,600 to \$428,570

2021 AV from \$358,200 to \$459,700 TV from \$358,200 to \$459,700

At 10:45 a.m. the Commission approved to go into recess for a short break.

The Commission came back into session at 10:50 a.m. for the remainder of their scheduled MCL 211.154 Special Items Agenda hearings and the remaining items on their agenda.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on 154-21-0739 on the MCL 211.154 **Special Items Agenda** and to take petitions 154-20-0342, 154-20-0343, 154-20-0344 and 154-21-0403 under advisement to review the additional information received at the meeting. A decision regarding these petitions will be scheduled for a future meeting. Chairperson Nolde also requested a copy of the transcript taken by the court reporter be submitted to the Commission and the local units for review. (Item 12 on agenda) ([Special Items Agenda Link](#))

Public Comment (Item 13 on agenda):

Lucas Camacho provided the following written public comment: Good morning, Commissioners, I wrote this brief public comment to convey to the State Tax Commission that I have been trying

to reach out to Jacob Thurston to learn more about the process to become an assessor in the State of Michigan. I am trying to sign up for classes and have called repeatedly and never had the phone answered. I have left a voicemail once; I have contacted my State Representative as well as the Legislative Liaison. I do believe the process should be more accessible to people like me who are interested in taking classes offered by the State Tax Commission. I understand people are busy, but I have been trying for almost a month now and still have not received a return call or any response from anyone at the State Tax Commission. Thank you for taking the time to consider my feedback in ways to improve assessor education in the State of Michigan. I am a licensed Real Estate Salesperson who is interested in getting either my MCAT or MCAO and would be thankful for any help the Commission may be able to assist me with.

Executive Director Buick thanked Mr. Camacho for his comments and indicated that Jacob Thurston is no longer working for the department and requested he email him directly.

The May 23, 2022, Commission meeting is scheduled to take place at the Okemos Conference Center in Okemos A, B & C, 2187 University Park Drive, Okemos. 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](http://www.michigan.gov/statetaxcommission) one week prior to the meeting.

It was moved by Davidoff, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:45 am.

**DATE TYPED:** May 10, 2022

**DATE APPROVED:** May 23, 2022

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