



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, June 14, 2022
9:00 a.m.**

**Peggy L. Nolde, Chairperson
W. Howard Morris, 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 Nolde, and unanimously approved to adopt the minutes of May 23, 2022. (Item 1 on agenda)

Chairperson Nolde stated that Commissioner Davidoff would not be able to attend the meeting today.

Public Comment – Agenda Item 6 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda item 6.

STATE ASSESSED PROPERTY APPEALS (Item 3 on agenda)

Following publication of the tentative 2022 State Assessed Roll, staff received the revised reports and reached agreements with the taxpayers for the parcels identified below. No taxpayer or representative appeared before the State Tax Commission.

Deerpath Recyclers Inc.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-760 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Incobrasa Industries Ltd.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-926 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Infinity Transportation

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-649 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

AT&T Communications

Staff received a revised report from the taxpayer on parcel 99-00-00-00-000-002 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Michigan Bell

Staff received a revised report from the taxpayer on parcel 99-00-00-00-000-047 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

US Signal Company

Staff received a revised report from the taxpayer on parcel 99-00-00-00-000-056 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

The Final 2022 State Assessed Roll approved and adopted by the Commission incorporated the revised values for the above-reference parcels.

2022 Final State Assessed Roll (Item 4 on agenda)

PA 282 of 1905, being MCL 207.1 through 207.21, requires that each year the State Tax Commission shall determine the assessed and taxable valuation of and provide for taxation of railroad companies, railcar companies and wired 2-way communication companies actively conducting business in Michigan.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Final 2022 State Assessed Roll with the following values: (Item 4 on agenda)

Railroad Companies

Final True Cash Value	\$ 2,916,889,600
Final Assessed Cash Value	\$ 1,458,444,800
Final Capped Value	\$ 867,923,236
Final Taxable Value	\$ 850,517,346

Telephone and Telegraph Companies

Final True Cash Value	\$ 2,405,838,100
Final Assessed Cash Value	\$ 1,202,919,050
Final Capped Value	\$ 1,315,873,478
Final Taxable Value	\$ 1,202,919,050

Car Loaning Companies

Final True Cash Value	\$ 290,513,400
Final Assessed Cash Value	\$ 145,256,700
Final Capped Value	\$ 145,256,700
Final Taxable Value	\$ 145,256,700

Total Utility Roll

Final True Cash Value	\$ 5,613,241,100
Final Assessed Cash Value	\$ 2,806,620,550
Final Capped Value	\$ 2,329,053,414
Final Taxable Value	\$ 2,198,693,096

It was moved by Morris, supported by Nolde, and unanimously approved the 2023 State Tax Commission meeting schedule. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Andrew Clark, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and Mr. Andrew Clark voluntarily agreeing to suspension of his assessor certification. Mr. Clark shall not act as assessor of record for any local unit during the time of this suspension. While under suspension, Mr. Andrew Clark shall complete a BS&A course, which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order and fully participate in and successfully completing the Michigan Certified Assessing Officer program, which includes timely submission of all assignments and passing the exams. Upon successful completion of all required courses within the specified time frame, Mr. Andrew Clark shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete all courses within the specified time frame waives all rights to further informal resolution and will automatically result in a referral to MOAHR for formal hearing. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 7 on agenda) ([Concurrence Agenda Link](#))

Public Comment (Item 8 on agenda):

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

Executive Director Buick stated that staff has attempted multiple times to reach out to Mr. Camacho, who called in during public comment at the May 9, 2022 meeting and was concerned about not receiving calls back regarding education, staff have not received a call back.

Executive Director Buick also stated the tentatively scheduled Wednesday, June 15, 2022 meeting for State Assessed matters had been cancelled.

Chairperson Nolde asked Executive Director Buick regarding the status of 154 petitions for Empire Iron Mining Partnership, Cleveland Cliffs Iron Company and J & L Cliffs that were brought before the Commission at their May 9, 2022 meeting and if there was any additional information received.

Executive Director Buick indicated that staff had received the transcript of the meeting and staff was reviewing. He also stated that staff had not heard from any of the interested parties and if there had been any progress regarding them coming to a resolution and that he would have staff reach out to them.

The August 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 one week prior to the meeting.

It was moved by Nolde, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:08 am.

DATE TYPED: June 14, 2022

DATE APPROVED: August 23, 2022

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

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