



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 20, 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.**

Chairperson Nolde stated the following: First of all, before we get into the agenda, I would like to thank the Governor for the appointment. I have been reappointed for the next four years to be the Chairperson of the State Tax Commission. It has been a blessing and I am honored to do it. Also, I appreciate the State Tax Commission staff, they do an amazing job giving us Commissioners the information that we need to help make these informed decisions. Thank you to all of you and I look forward to the next four years.

Commissioner Davidoff stated the following: Madam Chair if I could thank you on behalf of the Commission for agreeing to serve another term because you bring a level of expertise to this Commission that we all appreciate. Thank you.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the minutes of November 15, 2022. (Item 1 on agenda)

Public Comment – Agenda Item 3-24 Only (Item 2 on agenda):

Eugene Harrison spoke before the Commission on behalf of Harrison Investment Properties regarding Agenda Item #23, Exemptions Special Items Agenda. Mr. Harrison stated the following: Staff has done a good job looking at my project, but they have recommended a denial of the OPRA. I don't know if I was clear with them as to why we started demolition prior to the OPRA. I wanted to make sure that was clear to you because I think the decision is wrong on

the property itself. I brought some stuff I would be glad to pass along if you would like to see it. The property is a 1910 building that looks like this and as of last year I don't have one where it was completely covered but you can see the entire building was aluminum sided or had something done to it around 1960. I would like to call it due diligence. We have a project that we had no idea of the scope of the project until we got a peak at it. We were working with MEDC on an MCRP program, and I brought it to their attention that there was such a vast difference on whether or not this building was even salvageable until we found out what the skeleton looked like underneath that picture. So, once we got into it there was great news as we took and did the removal of the front, we ended up with a building that still was historically sound as it was in 1910 and it made the project viable. When we finally got done with the slight demo project, we have a building that looks like this now. That allowed us to understand what the building looked like and then we knew the scope of the project. We had a project, and we were working with the City of Sturgis they were well aware of what we were doing. We were working with MEDC they approved me to go ahead and do this simple work just to understand if the project was viable. It was by no means done to start demolition or be a proactive thinking that everything was going to be rubber stamped. We needed to know what the condition of the building was before we started. I think it is a misunderstanding between me and your staff as to why we started not the fact that we started. I am asking that we get approved today versus the denial. If the denial is purely based on us starting too early, it is part of due diligence it was by no means meant to be demo project ahead of schedule. Thank you very much.

Andrew Kuk spoke before the Commission as the Assistant City Manager on behalf of the City of Sturgis regarding Agenda Item #23, Exemptions Special Items Agenda. Mr. Kuk stated the following: I am here also on behalf of the Harrison Investment Properties application 3-22-0035 for an OPRA. As Mr. Harrison stated your staff has put a preempted denial on the application because they indicated the project was started before, we approved the OPRA District. As Mr. Harrison stated we have been working with MEDC on this project and Mr. Harrison was doing the demolition as a due diligence measure. We would consider the project ourselves that we started with a building permit, and we understand that maybe a difference of opinion, but we are fully supportive of Mr. Harrison and his project in the community. This is a measure of local support moving forward and obviously Mr. Harrison has chosen to move forward with the project. We are in full support and happy to answer any questions you may have.

Seth Koches spoke before the Commission on behalf of Sheridan Township regarding Agenda Item #24, Exemptions Agenda. Mr. Coaches stated the following: We have been working with two solar projects Calhoun County Solar Project, LLC and Shipsterns Solar, LLC. We have worked very closely with the Department of Treasury as well as with the solar companies to put together the property tax exemption agreement. I know they are really excited about their solar projects and PA 328 gave them the opportunity to help with financing to help build these places. I think one of them is a little bit smaller and the other one is quite large. The solar companies know I am here, and I know the township knows I am here, and I would be happy to answer any of your questions.

The Commission approved to recognize Barbara Duncanson with a resolution honoring Ms. Duncanson on her retirement after 28 years of dedicated and meritorious service to the State of Michigan and thanking her for her vast knowledge and years of experience, she has supported the assessing and equalization community during her tenure with the Department of Treasury. Ms. Duncanson has exemplified customer service and has been a prominent resource to the

State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 3 on agenda)

Chairperson Nolde stated the following: I will be happy to sign this, and I know she has done a wonderful job and she will be missed.

Executive Director stated the following: Barb has been a great worker and I have worked with her since I have been with the Department. I know all the assessors in the State of Michigan that have trouble getting into MiSuite are going to be in deep trouble now because Barb's not there.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt staff recommendation to appoint the 2023-2024 STC Advisory Committee Members and Duties. Members appointed to the Assessor Discipline Advisory Committee include Charles Ericson, Melissa Hayduk, and Evan Johnson. Members appointed to the Education and Certification Advisory Committee include Brian Busscher, Amy DeHaan, Nathan Hager, Debra Kopp, Meshia Rose, and Katherine Roslund. Members appointed to the CAMA Standards (Ad Hoc) Committee include Ted Droste, Jim Elrod, Charles Ericson, William Griffin, Micheal Lohmeier, Stacey Kaake, Peggy Nolde, Tony Meygaard, Laurie Spencer, Tom Szur, Dan Bengel, Matt Woolford, Chuck Zemla, Phil Wall, and Brian Busscher. (Item 4 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to recognize students who have successfully completed their course work during the 2022 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 5 on agenda)

The STC recognized the following 152 Michigan Certified Assessing Technicians:

Joyce Alfred	Scott Ament	Alec Attala
Jennifer Bacon	Jason Barber	Jillian Batchelor
Holli Beeck	Allison Bengel	Kiley Bengel
Heather Berger	Mark Bernabei	Lisa Blair
Christine Blum	Jason Borowicz	Mark Bandstetter
Bridget Brown	Steven Brown	Mason Brudzinski
Angela Buttermore	Lucas Camacho	Renee Carroll
Alexander Carufel	Jason Carviou	Heather Charlick
Brian Chopp	Stacy Crawford	Christina Crawford
Duncan Cunard	Renata Cunningham	Casey Currey
Matthew Davidson	Priscilla Dibble	Emma Dolman
Sharon Dolmetsch	Kyle Enbody	Nigel England
Aaron Farmer	Cheryl Fox	Kaneisha Gadson
Shannon Gale	Cindy Garber	Casey Goff
Amy Gogo	Thomas Golden	Tony Gordon
Dolores Gravlin	Kimberly Greene	Mark Griggs
Andrea Grossi	Sandro Grossi	Rachel Guentensberger
Nicole Hall	William Harrison	Linda Havens
Eli Hayes	Madison Hayman	Karen Hendrick
Nicole Hollis	Danielle Holmon	Kevin Hughes

Ruby Ivory  
Glenn Kibe  
Amy Kelly  
Will Langejans  
Camden Lindsey  
Juanita Loving  
Karen Manoski  
Kathleen Maurer  
Tyson McKinley  
Brent Messina  
Robbin Moffat  
Rena Niznak  
Julie O'Dwyer  
La'Toshia Patman  
Hanna Peterson  
Trish Roberts  
Shane Ross  
Evan Sapp  
Zehra Siddiqui  
Tiffany Smith  
Cory Spencer  
Hayden Struckmeyer  
Janis Taylor  
Stacey Timmer  
Gerald Tuin  
Elizabeth VanDenBosch  
Sherry Walker  
Karie Wardynski  
Jacob Wellman  
Dorothy Willoughby  
Krystal Yoakam

Donna Jansens  
Sarah Keegstra  
Meg Kennedy  
Michael Lehman  
Alexandra Longstreet  
Erin Luke  
Wesley Margeson  
Christine McCart  
Carson Mercer  
Tanna Meyers  
Bradley Morton  
Brande Nogafsky  
Daniel Olszewski  
Rebecca Patterson  
Brian Piper  
Jay Robinson  
Susie Ruppert  
Jeremy Scott  
Nicholas Siegel  
Christian Snyder  
James Stachnik  
Tanya Suter  
Ryan Taylor  
Candace Town  
Nicola Tzianis  
Andrey Vanneste  
Britni Wall  
Michael Weinert  
Jeff Wenglikowski  
Jodie Wineman  
Ann Zalek

Danica Katnik  
Meghan Keeley  
Sarah Kiander  
Elizabeth LeVee  
Dennis Lord  
Nicolas Manley  
Robert Mass  
Paula McKeever  
Michael Merling  
Brandy Mitchell  
Sydney Moya  
Nancy Nutter  
Michael Parent  
Lisa Peterson  
Amanda Propes  
Carolyn Roden  
Jessica Rutz  
Caryn Showerman  
Joel Slezak  
Dawn Socia  
Scott Stewart  
Randy Taulbee  
Heidi Tice  
Kathryn Trapp  
Alice VanHassel  
Zachary Vowell  
Erin Walz  
William Welch  
Veronica Williams  
Shirley Wyatt

The STC recognized the following 119 Michigan Certified Assessing Officers:

Aaron Adams  
Zachary Amos  
Joel Bailey  
Tonya Bell  
Haley Bizek  
Jason Borwicz  
Venus Buller  
Keaton Carlson  
William Castello  
Katie Chipman-Bergsma  
Matthew Courser  
Renata Cunningham  
Amber Dickerson-Janssens  
Ashley Doughton

Benjamin Albin  
Ammanuel Ashame  
Andrew Baker  
Nicholas Benson  
Terri Blake  
Jon Bowman  
Frances Burton  
Katherine Carson-Lynch  
Melissa Chambers  
Marisa Ciokiewicz  
Amy Crank  
Matthew Dedes  
Tabatha Diem  
Christopher Elder

Khiela Alpers  
Bernadette Atuahene  
Allan Baumeister  
Erin Bertucci  
Peggy Boldrey  
Stanley Bragg, Jr.  
Trevon Cannon  
Heather Casagranda  
Heather Charlick  
Jeffery Comer, Jr.  
Wyatt Crawford  
Barry DeGraaf  
Rocco DiPonio  
Milan Eldred

Nicole Flowers  
Joseph Fuoco  
Tammy Hendrickson  
Tiffany Joannette  
Rebecca Jones  
Justin Kilgore  
Megan Kuchta  
Camden Lindsey  
Sara McCleery  
Hattie Metcalf  
Christina Morse  
Michael Nevala  
Michael O'Rourke  
Kathy Phillips  
Stephen Prybylski  
John Rider  
Ashleigh Rouleau  
Lindsay Scott  
Marie Sheehan  
Renee Sprindys  
Adrielle Tecson  
Victor Verpooten  
Francine Washington-Powell  
Linda Wernette  
Dale Witt  
Andrew Yankee

Jean-Pierre Fowler  
Abigail Gehres  
Dallas Henney  
Jacob Johnson  
Sarah Keegstra  
Jonathan Kohart  
Michelle LaBar  
Kristy Lundewall  
Corey McLaughlin  
Trina Milburn  
Maria Muhammad  
Andrew Niedzinski  
Terry Patterson  
Patricia Plont  
Brandon Quist  
Jacqueline Robinson  
LeeAnn Rowley  
Tina Seaman  
Stacy Smith  
Angie Steinman  
Antonia Thomas  
Sean Walker  
Kyle Weatherbee  
Bradley White  
Arlene Wojda  
Elizabeth Zelenski

Candice Franklin  
Mary Godvin  
Simeon Jaiyeoba  
Don Jollay  
Jessica Kidder  
Andrew Kramer  
John Lang  
Christopher Mattei  
Dawn Meeker  
Antonio Mitchell  
Krys Myers  
Nathanial Olson  
Kevin Peters  
John Pozenel  
Greg Rathje  
Natasha Rosebush  
Jeanette Schrameck  
Shelbi Sear  
Erica Sollars  
Jonathan Sykes  
Jesse Truitt  
Karie Wardynski  
Jeff Wenglikowski  
Aliyah Whitelaw  
Teresa Womble

The STC recognized the following 41 Michigan Advanced Assessing Officers:

Derek Babbit  
William Brandon  
Catherine Cichecki  
Elise Clark  
Charley Dickinson  
Michael Holland  
Stephanie Johncox  
Crystal Martin  
Kyle Mulka  
Jennifer Rainey  
Valentina Stanfield  
Abbey Taylor  
Tina Waddell  
Theresa Wood

Rachelle Battice  
Adam Budzynski  
Elizabeth Ciolino  
Kristen Corbett  
Charles English  
Jennifer Holtman  
Nicole Linder  
Konrad Maziarz  
Rachel Nicks  
Derek Renius  
Anthony Stockdale  
Dawn Taylor  
Jennifer Werthman  
James Zenas

Shawna Bergman  
Patrick Caram  
Paul Ciraulo  
Daniel Currie  
Daniel Hicks  
Courtney Hyche  
Janine Marchington  
Brooke Milbrandt  
Kathleen Pope  
Andrea Roberts  
Brian Story  
Cara Tipton  
Rheyn Williams

The STC recognized the following 9 Michigan Master Assessing Officers:

Kristen Brown  
Jennifer Genter  
Karen Somerville

Trina Chick  
Andrew Giguere  
Ashley Winstead

Jason Daniels  
Emily Selph  
Tyler Wolfe

The Commission for informational purposes only received an update on the 2023 Board of Review and Assessor Trainings. Under State Tax Commission policy following implementation of PA 660 of 2018, all Board of Review members are required to attend training approved by the State Tax Commission once every two years beginning in 2022. During the 2022-year, Property Services Division staff conducted in-person trainings across the state as well as virtual trainings via Zoom. All certified assessing officers (MCAO, MAAO, MMAO) and all certified assessing technicians (MCAT) must take the 2023 STC Updates training as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2022 and ending October 31, 2023. The 2023 STC Updates training will be available on the Online Education Portal site in January 2023. The Commission received the schedule of trainings for January and February 2023 and additional trainings will be provided throughout 2023. (Item 6 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the revised CAMA Data Standards dated December 20, 2022. (Item 7 on agenda)

The Commission received an update from staff on the Assessor Education Programs and accepted the following summary: (Item 8 on agenda)

Michigan Certified Assessing Technician (MCAT) Program:

The MCAT Program was offered online in the beginning of 2022 and moved to in-person classes in June of 2022. The course was offered by both outside organizations and the State at various times and locations throughout the State. The program continues to be successful with 152 new MCAT's certified in 2022. The program will be offered through the State six times in 2023. Staff will continue to update the course materials and the course and exam will remain in person for the 2023 year.

Michigan Certified Assessing Officer (MCAO) Program:

MCAO Programs were offered as a 6-month online/lecture hybrid program. The following MCAO Programs were offered in 2022: January programs were offered in Lansing, Marquette, and Novi. A program took place in Cadillac that began in April. June programs were again offered in Lansing, Marquette, and Novi. There were 119 new MCAO's certified during 2022. However, there were technical difficulties administering the online exams. The MCAO syllabus has been updated to clarify attendance and assignment requirements. Staff will continue to update the course materials and all exams will be held in person for 2023 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

## Michigan Advanced Assessing Officer (MAAO) Program:

The MAAO Program is a one-year online/lecture hybrid. Individuals who have held their MCAO certification for one year may enter the MAAO program. The program consists of seven individually tested chapters along with a USPAP lecture. The program was offered in April and October of 2022. In addition, the STC offered sixteen self-paced courses in 2022. The one-year program will continue to be offered in both April and October of 2023 and the self-paced courses which run concurrently with the full programs will also be offered. The MAAO syllabus has been updated to clarify attendance and assignment requirements. Staff will continue to update the course materials and all exams will be held in person for 2023 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

## Michigan Master Assessing Officer (MMAO) Program:

The MMAO Program is a comprehensive one-year program. Individuals who have held their MAAO certification for one year may enter the MMAO 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 of two exams at the end of 24 weeks and write an appraisal report. Students have one retake opportunity for both exams and must achieve 75% to pass. The appraisal report is not a case study nor is it a demonstration narrative. It includes: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation. Students must achieve 75% on the appraisal report and are allowed a one-time resubmission for final grading. At the August 2022 STC meeting, adjustments to the MMAO syllabus were approved. The adjustments included clarifying the use of hypothetical data, the use of the provided template, program deadlines, grading panel feedback, and various other program requirements and expectations. Staff will continue to update the course materials and all exams will be held in person for 2023 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements and accepted the following summary: (Item 9 on agenda)

1. Of the 334 local units reviewed, 37% 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. This change has caused several units to fail the Poverty Guidelines portion of the review. The percentage of perfect reviews would have been 69% if not for Poverty Guideline related failures.
2. The 2022 reviews indicated slight decreases in pass rates from the 2021 reviews in several categories while the ECF Determinations and Land Value Determinations stayed flat:
  - ECF Determinations stayed level at 92%
  - Land Value Determinations stayed level at 89%
  - Overrides and Flat Land Values decreased from 98% to 92%

- Personal Property Canvass remained at 100%
  - Small Taxpayer Exemption processing improved from 93% to 96%
  - Poverty Guidelines dropped from 68% to 52%
  - Poverty Asset Test decreased from 93% to 90%
  - Exemptions Processed decreased from 79% to 73%
  - Board of Review Authority decreased from 98% to 95%
  - Property Transfer Affidavit Penalty decreased from 95% to 91%
3. Sixty follow up reviews were conducted on local units who still had issues remaining from previous years audits. Of those, 31 will require another follow up review in 2023.
  4. We anticipate approximately a total of 66 local units, 31 from the previous year and 35 from the 2022 reviews, will require a follow up review in 2023.
  5. In 2022, the STC returned assessment rolls to four units and assumed the assessment roll in five units due to audit related issues.
  6. The new assessment roll audit as defined in P.A. 660 of 2018 will begin in 2023. The new PA 660 audit and audit related material is now available on the STC website. To ensure that the training would be available to each assessor that will be involved in the first round of reviews, staff held nine in-person training sessions strategically located in or near the counties involved. Staff also provided an online class for those that could not make the in-person classes.

It was moved by Morris, supported by Davidoff, and unanimously approved 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 10 on agenda)

Arenac County

Adams Township

Deep River Township

Isabella County

Coldwater Township

Denver Township

Nottawa Township

Sherman Township

Deerfield Township

City of Mt. Pleasant

Rolland Township

Vernon Township

Oakland County

Commerce Township

Ogemaw County

Edwards Township

Logan Township

City of West Branch

Hill Township

Rose Township



Roscommon County

Backus Township  
Gerrish Township  
Lake Township  
Nester Township  
Roscommon Township

Denton Township  
Higgins Township  
Lyon Township  
Richfield Township

Shiawassee County

Antrim Township  
City of Corunna  
Hazelton Township  
Middlebury Township  
Owosso Township  
Shiawassee Township  
Woodhull Township

Burns Township  
City of Durand  
City of Laingsburg  
New Haven Township  
Sciota Township  
Vernon Township

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 11 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 2021 and 2022 Tax Years. (Item 12 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the 2023 Pipeline Economic Factors for ANR Pipeline, Great Lakes Gas Transmission and Northern Natural Gas Company and discontinue the economic factor for Mid-Michigan Gas Storage. The Commission also approved to adjust the factor previously approved to an economic factor of 45% (reduction in value) with a multiplier of .55 and limit the application of the economic factor to personal property assets reported on Table J of Form 3589 *Cable Television and Utility Personal Property Report*. Said factor would not apply to any assets reported on Form 632 *Personal Property Statement* or any other personal property reporting forms utilized by Mid-Michigan Gas Storage, Great Lakes Gas Transmission or Northern Natural Gas Company. (Item 13 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the revised Guide to the Small Business Taxpayer Personal Property Tax Exemption. (Item 14 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the revision of Form 632 – 2023 Personal Property Statement. (Item 15 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Wind Turbine Reporting Form 4565 – 2023 Wind Energy System Report. (Item 16 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the revision of Form 5762 – 2023 Solar Energy System Report. (Item 17 on agenda)

The Commission received for informational purposes only the final version of the Taxable Valuation Forms: (Item 18 on agenda)

Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification  
Form 3128 – Taxable Value Calculations Worksheet  
Form 4093 – Notice of Assessment, Taxable Valuation (Including Leasehold Improvements) and Property Classification

The Commission reviewed the staff recommendation regarding the complaint dated August 10, 2022 filed against assessor Rebecca Taylor that had 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 the response provided by the assessor, staff determined that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Rebecca Taylor. (Item 19 on agenda)

The Commission received for informational purposes only a Memorandum Regarding New Housing Legislation regarding a package of bills passed by the Legislature intended to address the issue of a lack of workforce housing in many communities. There are two main areas of legislative change. The first is the bill expanding the Neighborhood Enterprise Zone (NEZ) program statewide with new requirements for that expansion. The second is the creation of two new housing tax abatement programs to create affordable housing units. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Tax Rolls for the following: (Item 21 on agenda)

These certifications will expire on May 1, 2025.

New Certifications:

Alpena County  
Alpena Township

Mecosta County  
Millbrook Township

Newaygo County  
Croton Township

Recertification's:

Lapeer County  
Burnside Township

Mecosta County  
Colfax Township  
Grant Township

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Assessment Rolls for the following: (Item 22 on agenda)

These certifications will expire on May 1, 2025.

New Certifications:

Cheboygan County

Forest Township  
Koehler Township  
Mentor Township  
Nunda Township  
Walker Township

Emmett County

Maple River Township

Livingston County

Deerfield Township

Macomb County

Bruce Township

Presque Isle County

Allis Township  
City of Onaway

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda** except for application 3-22-0035 for further discussion. It was moved by Morris, supported by Davidoff, and unanimously approved to deny the staff recommendation and approve application 3-22-0035 for Harrison Investment Properties. (Item 23 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda** with the removal of application C2022-022 for West Village 55, LLC. (Item 24 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 25 on agenda) ([Concurrence Agenda Link](#))

Cullen Geisler spoke on behalf of Holy Family LLC as their attorney and Jennifer Czeiszperger spoke on behalf of the City of Warren as the assessor regarding MCL 211.154 Special Items Agenda petition 154-22-0098.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the MCL 211.154 **Special Items Agenda**. (Item 26 on agenda) ([Special Items Agenda Link](#))

Shannon Shephard spoke on behalf of Maureen Shephard and Sabrina Ziponio spoke on behalf of City of Livonia as the assessor regarding MCL 211.154 NonConcurrence Agenda petition 154-22-0246.

Deanna Nared spoke on behalf of Deanna Nared (taxpayer) and Christine Eichler spoke on behalf of the City of Monroe as the assessor regarding MCL 211.154 NonConcurrence Agenda petition 154-22-0447.

It was moved by Morris, supported by Davidoff, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 27 on agenda)

Lyon Township, Oakland County

**154-22-0462** Q/I 200 LLC K-21-12-301-010  
REAL PROPERTY

2022 AV from \$2,048,930 to \$245,330 TV from \$1,912,120 to \$117,070

It was moved by Morris, supported by Davidoff, and unanimously approved to **postpone** the following MCL 211.154 petitions, initially noticed as a non-concurrence. (Item 27 on agenda)

City of Livonia, Wayne County

**154-22-0246** SHEPARD, MAUREEN 46-016-02-0291-000  
REAL PROPERTY

2022 AV from \$0 to \$139,000 TV from \$0 to \$139,000

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda** except for 154-22-0246 and 154-22-0447. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation on MCL 211.154 petition 154-22-0447. (Item 27 on agenda) ([NonConcurrence Agenda Link](#))

Exemption Hearings (Item 28 on agenda)

Mindy Walters from GEI Consultants spoke on behalf of Marathon Pipeline, LLC. Phillip DePetro spoke on behalf of the Department of Environment, Great Lakes, and Energy (EGLE) and AAG Elizabeth Morrisseau from the Attorney General's Office represented EGLE regarding the Water Pollution Control Exemption for Marathon Pipe Line, LLC (File Number: 2-6688). The Commission heard from all parties. It was moved by Davidoff, supported by Morris, and unanimously approved to adopt EGLE's recommendation to deny the Water Pollution Control Exemption Certificate Application 2-6688 in the amount of \$417,500.

Public Comment (Item 29 on agenda):

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

Other Items for Discussion:

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 20 of 2022 Mathieu Gast Act, P.A. 293 of 1976 as amended, MCL 211.27(2) Non-Consideration of the True Cash Value of Normal Repairs, Replacements and Maintenance for Residential Property. (Add On Agenda Item)

Executive Director Buick provided to the Commission for informational purposes only that under PA 240 of 2022 signed by the Governor on December 8, 2022 that amended the General Property Tax Act and added personal property including exempt personal property that is located on tax day in an alternate location due to the COVID-19 pandemic must not be assessed in that alternate location but instead must be assessed in its ordinary location.

The February 14, 2023, 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 Morris, supported by Davidoff, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:30 am.

**DATE TYPED: December 21, 2022**

**DATE APPROVED: February 14, 2023**

---

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

---

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

---

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