



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

For

Tuesday, February 20, 2024

**Okemos Conference Center, Okemos Ballroom
2187 University Park Drive, Okemos, Michigan**

And

Virtual Access via Microsoft Teams

**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 December 19, 2023. (Item 1 on agenda)

Public Comment – Agenda Policy Items 3-19 Only (Item 2 on agenda):

Ralph Jessee spoke before the Commission regarding Agenda Item #9 – Memorandum Regarding Update to Board of Review Frequently Asked Questions. Mr. Jessee stated the following: I have not been able to find, and I am aware the Board of Review members receive some type of training but are they also tested. How do they retain this information or do they just attend x number of hours of lecture. I don't know if that is the case or not and I have never been on the Board of Review. But I have been before a number of Boards of Review, and they have never expressed any real knowledge and have not acknowledged that they are aware of the statutes pertaining to the things that they review and deliberate and decide on. To me that is kind of problematic and I thought it would be a good idea for me to bring that to your attention. I have been in a situation where and I think we all have if nobody tells you then you don't know. I have already disclosed that I do have a handicap, and this affects my ability to speak and obviously my hearing and it is all tied together. I am not mad I just wanted to let you know.

It was moved by Morris, supported by Nolde, and unanimously approved to allow the reconsideration of classification appeal 23-004 but retained the prior determination of Commercial Personal. (Item 3 on agenda)

Executive Director Buick thanked LaNiece Densteadt for her work on putting the STC Annual Report together.

Chairperson Nolde and Commissioner Morris also thanked her.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2023 STC Annual Report. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2024 State Average Tax Rate. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 1 of 2024 Certified Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 2 of 2024 Millage Requests and Millage Rollbacks. (Item 7 on agenda)

The Commission received for informational purposes only a memorandum indicating the DRAFT Department of Natural Resources, Payment in Lieu of Taxes (DNR PILT) roll would be available on the State Tax Commission's website by February 23, 2024. The deadline for Assessor's and Equalization Director's to provide comments concerning the roll will be March 22, 2024. The 2024 DNR PILT Roll (Tax Roll) is scheduled for final approval at the April 2, 2024 State Tax Commission Meeting. (Item 8 on agenda)

The Commission received for informational purposes only a memorandum indicating an update had been made on an adjustment to the Board of Review Frequently Asked Questions document that was initially approved at their December 19, 2023 meeting. (Item 9 on agenda)

The Commission received for informational purposes only a memorandum indicating an update had been made on additions and adjustments to the Disabled Veterans Exemption Frequently Asked Questions document that was initially approved at their November 14, 2023 meeting. The changes were a result of receiving questions from local unit assessors and discussing the proper procedures for entering the Disabled Veterans Exemption into the software. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2024 Millage Rollback Forms: (Item 11 on agenda)

- Form 610 – 2024 Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were not Equalized as Assessed in 2023 or 2024
- Form 612 – 2024 Millage Reduction Fraction Computation
- Form 613 – 2024 Complete Millage Reduction Fraction Computation
- Form 614 – 2024 Tax Rate Request
- Form 2166 – 2024 Millage Reduction Fraction Calculations Worksheet
- Form 5190 – 2024 Allocation Rates

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 608 (L-4024) – Assessed and Equalized Valuations Worksheet. (Item 12 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Legislative Report for Eligible Economic Development Group Exemption. (Item 13 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised CAMA Data Standards. The CAMA Data Standards was revised to include the changes in the Disabled Veterans Exemption that were required to the CAMA system. (Item 14 on agenda)

The Commission received for informational purposes only the CAMA Data Standards Resource Guide which explains the CAMA Data Standards and will be used for educational courses. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Tax Rolls for the following: (Item 16 on agenda)

These certifications will expire on May 1, 2027.

New Certifications:

Washtenaw County
City of Dexter

Recertifications:

Allegan County
City of Holland

Berrien County
Coloma Township

Grand Traverse County
Garfield Township
Long Lake Township

Kent County
City of Rockford

Livingston County
City of Howell

Mason County
Eden Township
City of Scottville

Mecosta County
Big Rapids Township
Sheridan Township

Oakland County
City of Northville

Ontonagon County
Bohemia Township

Otsego County
Bagley Township

Ottawa County

Crockery Township
Park Township
City of Coopersville
City of Holland

Wayne County

City of Northville

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

These certifications will expire on May 1, 2027.

New Certifications:

Isabella County

Union Township

Livingston County

Conway Township
Iosco County
Marion Township
City of Howell

Recertifications:

Kent County

Sparta Township
Tyrone Township
City of Rockford

Macomb County

Macomb Township

Menominee County

Chesterfield Township
Ingallston Township

Oakland County

City of Novi

Roscommon County

Richfield Township

Washtenaw County

City of Dexter

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 18 on agenda) ([Exemptions Special Items Agenda Link](#))

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

It was moved by Morris, supported by Nolde, and unanimously approved to withdraw MCL 211.154 petition 154-23-0374 and adopt the staff recommendation on all other MCL 211.154 petitions on the **Concurrence Agenda**. (Item 20 on agenda) ([Concurrence Agenda Link](#))

At 9:22 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 Nolde, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed on the Non-Concurrence Agenda. (Item 21 on agenda)

City of Fenton, Genesee County

154-23-0418 NORRINGTON, DARWIN
REAL PROPERTY

53-36-627-014

2023 AV from \$0 to \$88,200 TV from \$0 to \$40,605

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 **Non-Concurrence** Agenda petitions. (Item 21 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 22 on agenda):

Janey Grier spoke on behalf of the classification appeal process. Ms. Grier indicated she currently has litigation pending in the Circuit Court regarding the classification of her property. Ms. Grier indicated that she does not believe that assessors understand that maple syrup production is part of the agricultural classification. Ms. Grier believes that the local units should be required to have pop quizzes to make sure they understand the statutes.

Rodney Perry, Sr. spoke on behalf of the complaint process. Mr. Perry, Sr. indicated he has filed numerous complaints regarding the City of Grand Rapids and the assessor has not followed the ruling of the Michigan Tax Tribunal and the General Property Tax Act. Mr. Perry, Sr. also believes the County Treasurer has not followed the rules of the foreclosure process.

Executive Director Buick indicated that the Commission does not have jurisdiction over the County Treasurer's but would review the complaint file again to make sure the assessor followed the ruling of the Michigan Tax Tribunal.

Ralph Jessee spoke on behalf of the complaint process. Mr. Jessee indicated that he believes the Commission does care and believes the Commission looks into the matters. Mr. Jessee believes that there should be a chance for public comment after each decision the Commission makes. Mr. Jessee also addressed the classification of his property and believes that assessor does not

understand that maple syrup production is part of the agricultural classification. Mr. Jessee would like for the Commission to tell the assessor his property is agricultural.

Executive Director Buick indicated that this classification appeal case is currently pending under litigation, and no comment could be made.

Other Items for Discussion (Item 23 on agenda):

It was moved by Morris, supported by Nolde, and unanimously approved the revision of Form 3991 – Gas Turbine and Diesel Electric Generator Report. (Add on to agenda)

April 2, 2024, 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 Morris, supported by Nolde, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:02 am.

DATE TYPED: February 21, 2024

DATE APPROVED: April 2, 2024

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

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