



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, April 2, 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 February 20, 2024. (Item 1 on agenda)

Public Comment – Agenda Policy Items 4-13 Only (Item 2 on agenda):

Ralph Jessee spoke before the Commission regarding the amount of time allocated for the first 13 agenda items and public comment.

Executive Director Buick indicated the Commission's policy for public comment is 5 minutes and this has been reviewed and worked through with the Attorney General's office. Agenda items 14 on are not available for public comment because they are not policy issues. The Commission's public comment policy is available on the Commission's website.

Janey Grier spoke before the Commission regarding questions related to Agenda Item #5 – Approval of Bulletin 3 of 2024 Overview of Audit Process and Designated Assessor under Public Act 660 of 2018.

Executive Director Buick indicated specific questions concerning the bulletin would need to be emailed to STC mailbox and staff would be more than happy to answer them.

The Commission approved to recognize William Mason with a resolution honoring Mr. Mason on his retirement after 7 years of dedicated and meritorious service to the State of Michigan and thanking him for his vast knowledge and years of experience, he supported the assessing, county equalization and taxpayer community during his tenure with the Department of Treasury. Through

Mr. Mason’s fairness and dedication, he has earned the respect and admiration of management, coworkers, and the assessing and equalization community throughout the State. (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2024 Values for DNR PILT Properties. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 3 of 2024 Overview of Audit Process and Designated Assessor under Public Act 660 of 2018. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 6091 – State Tax Commission Petition to Opt Out of County Designated Assessor. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revised Solar Energy Facilities Taxation Act Frequently Asked Questions. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding the 2024 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to direct the assessor of LaGrange Township to correct the 2022 assessment roll and reclassify parcels 14-041-136-003-03 and 14-041-245-001-01 to Agricultural Real pursuant to the Cass County Circuit Court Opinion 22-596-AA. (Item 9 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 10 on agenda)

These certifications will expire on May 1, 2027.

New Certifications:

Houghton County

Hancock Township

Oakland County

City of Southfield

Recertifications:

Alcona County

Gustin Township

Hawes Township

Harrisville Township

Berrien County

Bainbridge Township

Benton Township

Bertrand Township

Chikaming Township

Baroda Township

Berrien Township

Buchanan Township

Galien Township

Hagar Township  
Lincoln Township  
Niles Township  
Pipestone Township  
Saint Joseph Township  
Three Oaks Township  
Weesaw Township  
City of Bridgman  
City of Coloma  
City of Niles  
City of Watervliet

Lake Township  
New Buffalo Township  
Oronoko Township  
Royalton Township  
Sodus Township  
Watervliet Township  
City of Benton Harbor  
City of Buchanan  
City of New Buffalo  
City of St. Joseph

Calhoun County

Eckford Township

Gogebic County

Bessemer Township

Kent County

City of Kentwood

City of Wyoming

Macomb County

City of Center Line

Missaukee County

Lake Township

Monroe County

Ash Township  
Berlin Township  
Ida Township  
City of Luna Pier  
Village of Dundee

Bedford Township  
Exeter Township  
Summerfield Township  
City of Petersburg

Oakland County

Royal Oak Township  
City of Farmington Hills  
City of Oak Park  
City of Royal Oak  
Village of Leonard

West Bloomfield Township  
City of Novi  
City of Rochester Hills  
City of Troy

Ontonagon County

Interior Township

Stannard Township

Otsego County

Hayes Township

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 11 on agenda)

These certifications will expire on May 1, 2027.

New Certifications:

Alcona County  
Harrisville Township

Missaukee County  
Bloomfield Township

Norwich Township

Osceola County  
Sherman Township

Wayne County  
City of Woodhaven

Wexford County  
Boon Township

Recertifications:

Antrim County  
Elk Rapids Township

Calhoun County  
City of Albion

Cheboygan County  
Aloha Township  
City of Cheboygan

Inverness Township

Clinton County  
City of Lansing

Delta County  
Brampton Township

Eaton County  
City of Lansing

Ingham County  
City of Lansing

Kent County  
Algoma Township  
City of Kentwood

Cascade Township

Keweenaw County  
Allouez Township

Menominee County  
Gourley Township

Missaukee County  
Lake Township

Oakland County  
City of Royal Oak

Otsego County  
Hayes Township

Wayne County  
City of Allen Park

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 12 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 13 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on MCL 211.154 petitions on the **Concurrence Agenda** with the revision of the local unit's name changed from Tecumseh Township to the City of Tecumseh for petitions 154-23-0163, 154-23-0164, 154-23-0165, 154-23-0167, 154-23-0168, 154-23-0185, and 154-23-0310. (Item 14 on agenda) ([Concurrence Agenda Link](#))

At 9:16 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 to amend the following MCL 211.154 petition. (Item 15 on agenda)

**Lakefield Township, Saginaw County**

154-23-0151      Marr, Caleb; Marr, Brittany      19-11-1-10-2009-002  
2022 AV from \$15,200 to \$170,300 TV from \$10,923 to \$166,028  
2023 AV from \$10,800 to \$158,400 TV from \$10,800 to \$158,400

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 15 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 16 on agenda):

Ralph Jessee and Janey Grier spoke regarding filing a complaint against the supervisor of the local unit in which they live. Ms. Grier indicated they attended the March Board of Review, and the supervisor told them the board of review cannot change the assessed value and there is nothing that can be done. Mr. Jessee indicated they were present for each of the March Board of Review meetings and recorded them and believes the State Tax Commission needs to be aware of what the supervisor is doing and will be filing a complaint.

May 13, 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](http://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 9:42 am.

**DATE TYPED:**                    **April 3, 2024**

**DATE APPROVED:**            **May 13, 2024**

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

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