



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

For

Monday, May 13, 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 Denstead, 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 April 2, 2024. (Item 1 on agenda)

Public Comment – Agenda Policy Items 3-13 Only (Item 2 on agenda):

Michael Woolford representing Monroe County spoke before the Commission regarding Agenda Item #3, Resolution Honoring Rick Watzka. Mr. Woolford stated the following: I just wanted to express Monroe Counties gratitude for Rick Watzka's service to the State of Michigan and to this Commission through being a property analyst or a supervisor for over 20 plus years. I have had the pleasure of working with him through my whole career. It has been an absolute pleasure. The greatest thing from my perspective in working with Rick is his understanding of all three levels of assessment administration in the State of Michigan. From your responsibilities, Treasury's responsibilities, County Equalization, and the assessors that we have throughout the State it is like a tapestry we weave in and out of but his understanding of all three of them made him a valuable asset and an incredible State employee in my opinion. He and I didn't always agree, and we both understood that was a good thing and we are not supposed to agree all the time because we have different roles. He was there to ask the tough questions. The assessor has their opinion of value, the Board has their opinion of value, the County Equalization Director has their opinion of value and Rick knew it was kind of hard to argue with somebody with an opinion, but he knew he could ask questions of our policies and procedures and how did we arrive at that opinion or that value. That was always his main focus even though some of questions were out of left field. I think it was just to keep us on our toes. He valued our opinion. We had so many great conversations

throughout the years of how we were doing it or sharing some thoughts of what he saw in other counties in Southeast Michigan. We are going to miss him, and Monroe County is going to miss him and when he first started the local assessor used to deal with him a lot too and so a lot of our local assessors in Monroe County are going to miss him. On behalf of myself, Monroe County, and the local assessors we just wanted to congratulate him on a great career of 20 plus years and wish him all the best in retirement and I just wanted you to know that. Thank you.

It was moved by Morris, supported by Nolde, and unanimously approved to recognize Richard "Rick" Watza with a resolution honoring Mr. Watza on his retirement after 21 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, equalization community and taxpayers throughout the State during his tenure with the Department of Treasury. Through Mr. Watza'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)

Executive Director Buick stated the following: I ditto the comments by Mike. Rick has always been one of the shining stars in our field staff. I remember when I first came on the position I got to go spend the day with Rick and he taught me how to use the tape measure. He taught me a lot when we spent the time together and we will definitely miss Rick and his knowledge.

Chairperson Nolde stated the following: I would agree. Rick and I sat on the Southeast Chapter in the Michigan Assessors Association together on the Board many years ago. Congratulations to him on his retirement. He will be missed he was one of the good ones in our field.

It was moved by Morris, supported by Nolde, and unanimously approved the 2024 Preliminary Equalization Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2024 total state equalized valuations for each class are as follows: (Item 4 on agenda)

Agricultural	\$ 29,723,875,110
Commercial	\$ 89,879,000,583
Industrial	\$ 26,098,124,614
Residential	\$ 497,228,918,165
Timber-Cutover	\$ 156,879,570
Developmental	\$ 50,356,176
Total Real Property	\$ 643,137,154,218
Total Personal Property	\$ 36,036,273,734
Total Real and Personal	\$ 679,173,427,952

Executive Director Buick acknowledged and thanked Field Staff for their work with Preliminary State Equalization.

Chairperson Nolde and Commissioner Morris also thanked Field Staff.

It was moved by Morris, supported by Nolde, and unanimously approved to receive the tentative 2024 State Assessed Roll, to approve publication of the notices, set May 31, 2024, as the deadline for appeals and to require appeals be made in person. (Item 5 on agenda)

Executive Director Buick thanked Darcy Marusich for her work with the State Assessed Roll.

Chairperson Nolde and Commissioner Morris also thanked her.

It was moved by Morris, supported by Nolde, and unanimously approved the 2025 State Tax Commission meeting schedule. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 4 of 2024 County Multipliers. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 5 of 2024 1st Quarter Certified Interest Rates. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 6 of 2024 Interest Rates on Michigan Tax Tribunal Judgments. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the staff recommendation to deny the Houghton County proposed Designated Assessor based on qualifications of the proposed Designated Assessor. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Kenneth Wimmer to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration for not fully completing and participating in the recommended Chapters 1-5 of the 2024 Michigan Certified Assessing Officer (MCAO) program. (Item 11 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the PA 211 of 2023 applications for the following: (Item 12 on agenda)

Approved the following applications:

Name of Business	Parcel Number	Local Unit
PREMIER PLATING LLC	44-99-00-017-065	CITY OF MADISON HEIGHTS
J G KERN ENTERPRISES INC	10-04-176-020-001	CITY OF STERLING HEIGHTS
CHARDAM GEAR COMPANY	10-17-226-042-003	CITY OF STERLING HEIGHTS
BWI CHASSIS DYNAMICS INC	4712-99-200-653	CITY OF BRIGHTON
BWI CHASSIS DYNAMICS INC	22990904.11	CITY OF DETROIT
UMIX TOOL & DIE CORP	10-33-101-002-006	CITY OF STERLING HEIGHTS
CAPITAL INDUCTION INC	10-04-128-014-001	CITY OF STERLING HEIGHTS
ERIN INDUSTRIES INC	92-99-00-003-790	CITY OF WALLED LAKE
MOON ROOF CORPORATION OF AMERICA	500-28117-01	CITY OF ROSEVILLE
LEGGERA TECHNOLOGIES LLC	O-99-00-020-030	ORION TOWNSHIP
EOTECH LLC	09-90-00-073-124	CITY OF ANN ARBOR
MICHIGAN WHEEL OPERATIONS LLC	41-01-51-112-511	CITY OF GRAND RAPIDS

Denied the following PA 211 of 2023 applications:

Name of Business	Parcel Number	Local Unit
PTI QUALITY CONTAINMENT SOLUTIONS LLC	530-28324-55	CITY OF ROSEVILLE
LAVOI CORPORATION	27-900-351-5400-00	CITY OF NORTON SHORES

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**. (Item 14 on agenda) ([Concurrence Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on all MCL 211.154 **Non-Concurrence** Agenda petitions. (Item 15 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 16 on agenda):

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

The May 28, 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 9:35 am.

DATE TYPED: May 14, 2024

DATE APPROVED: May 28, 2024

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

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