



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, June 11, 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 May 28, 2024. (Item 1 on agenda)

Public Comment – Agenda Policy Items 4-7 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 4-7.

**State Assessed Property Appeals** (Item 3 on agenda)

Following publication of the tentative 2024 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.

**HJ Baker Logistics LLC**

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-416 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

**Lucre Inc.**

Staff having not received an Annual Property Report from the taxpayer on parcel 99-99-99-99-999-040 prior to the tentative assessment roll later discovered the company was no longer

in business which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised assessment and remove the parcel from the roll.

Peninsula Fiber Network LLC

Staff received a revised report from the taxpayer on parcel 99-99-99-99-999-011 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report, accept the revised values and add the real property that was omitted from the roll.

The Final 2024 State Assessed Roll approved and adopted by the Commission incorporated the revised values for the above-referenced parcels.

**2024 Final State Assessed Roll** (Item 4 on agenda)

PA 282 of 1905, being MCL 207.1 through 2017.21, 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 2024 State Assessed Roll with the following values: (Item 4 on agenda)

Railroad Companies

Final True Cash Value	\$ 3,001,192,800
Final Assessed Value	\$ 1,500,596,400
Final Capped Value	\$ 1,000,720,608
Final Taxable Value	\$ 987,775,221

Telephone and Telegraph Companies

Final True Cash Value	\$ 2,804,326,900
Final Assessed Value	\$ 1,402,163,450
Final Capped Value	\$ 1,576,803,604
Final Taxable Value	\$ 1,402,163,450

Car Loaning Companies

Final True Cash Value	\$ 336,076,200
Final Assessed Value	\$ 168,038,100
Final Capped Value	\$ 168,038,100
Final Taxable Value	\$ 168,038,100

Total Utility Roll

Final True Cash Value	\$ 6,141,595,900
Final Assessed Value	\$ 3,070,797,950
Final Capped Value	\$ 2,745,562,312
Final Taxable Value	\$ 2,557,976,771

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised Form 4435 – 2025 Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad and Car Line Entities. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 6 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 revised **Exemptions Agenda**. (Item 7 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on MCL 211.154 petitions on the revised **Concurrence Agenda**. (Item 8 on agenda) ([Concurrence Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised PA 211 of 2023 applications that were previously approved at their May 13, 2024 meeting for the following: (Add on to agenda)

<b>Name of Business</b>	<b>Parcel Number</b>	<b>Local Unit</b>
Eotech LLC	09-90-00-073-124	City of Ann Arbor
BWI Chassis Dynamics Inc.	22990904.11	City of Detroit
BWI Chassis Dynamics Inc.	4712-99-200-653	Brighton Township

At 9:07 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 adopt the staff recommendations on MCL 211.154 petitions on the revised **Non-Concurrence Agenda**. (Item 9 on agenda) ([Non-Concurrence Agenda Link](#))

Public Comment (Item 10 on agenda):

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

Executive Director Buick indicated that after almost 36 years I have decided to retire at the end of this pay period so this will be my last meeting. It has been an honor.

Chairperson Nolde stated the following: We want it in the record that we are not approving your retirement, and that you will be greatly missed.

Commissioner Morris stated the following: Dave you have done an outstanding job.

Chairperson Nolde stated the following: We wish you the very best.

The August 20, 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 9:35 am.

**DATE TYPED: June 12, 2024**

**DATE APPROVED: August 20, 2024**

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

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