



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, February 15, 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.

It was moved by Davidoff, supported by Morris, and approved to adopt the minutes of December 21, 2021, as presented. (Item 1 on agenda)

Commissioner Davidoff stated the following: I just wanted to add a quick note. At the last meeting Commissioner Morris suggested that I participate in the MCAT class to get some experience. I just wanted to say that I did that, and I wanted to compliment the Treasury team. The course was fantastic, and the material was very well presented. The people that were involved that signed up for the class were really interested and passionate about being trained. I just wanted to thank the Treasury team it was very helpful and thank Commissioner Morris for the great advice.

Chairperson Nolde stated the following: That is great to hear, and I am glad you enjoyed it. That means a lot in the position you are sitting in and thank you.

Public Comment – Agenda Items 3 through 12 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-12.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the 2021 STC Annual Report. (Item 3 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the 2022 State Average Tax Rate. (Item 4 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt Bulletin 1 of 2022 4th Quarter Certified Interest Rates. (Item 5 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt Bulletin 2 of 2022 Millage Requests and Rollbacks. (Item 6 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the 2022 Millage Rollback Forms: (Item 7 on agenda)

- Form 610 – 2022 Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were not Equalized as Assessed in 2021 or 2022
- Form 612 – 2022 Millage Reduction Fraction Computation
- Form 613 – 2022 Complete Millage Reduction Fraction Computation
- Form 614 – 2022 Tax Rate Request
- Form 2166 – 2022 Millage Reduction Fraction Calculations Worksheet
- Form 5190 – 2022 Allocation Rates

The Commission received for informational purposes only a memorandum indicating the DRAFT DNR PILT roll would be available on the State Tax Commission’s website no later than February 18, 2022. The deadline for Assessor’s and Equalization Director’s to provide comments concerning the roll will be March 15, 2022. The 2022 DNR PILT Roll (Tax Roll) is scheduled for final approval at the April 5, 2022 State Tax Commission Meeting. (Item 8 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 9 on agenda)

These certifications will expire on May 1, 2025.

New Certifications:

Eaton County
Oneida Township

Recertifications:

Genesee County
Forest Township
City of Swartz Creek

Isabella County
Union Township

Kent County
Courtland Township
City of East Grand Rapids
Oakfield Township

Macomb County

Village of Romeo

Menominee County

Ingallston Township

Ottawa County

Allendale Township
Blendon Township
Chester Township
Georgetown Township
Olive Township
Polkton Township
Port Sheldon Township
Spring Lake Village
Tallmadge Township
City of Zeeland
Zeeland Township

Sanilac County

Lexington Township
Village of Lexington

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 10 on agenda)

These certifications will expire on May 1, 2025.

New Certifications:

Dickinson County

Breitung Township

Recertifications:

Genesee County

City of Burton

Gladwin County

Hay Township
Sherman Township

Kent County

City of Kentwood

Macomb County

City of Eastpointe

Oakland County

City of Southfield

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 11 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 12 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** except for 154-21-0736. Commissioner Davidoff recused himself from petition 154-21-0736. It was moved by Morris, supported by Nolde, and approved to adopt MCL 211.154 petition 154-21-0736. (Item 13 on agenda) ([Concurrence Agenda Link](#))

At 9:12 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 Special Items and Non-Concurrence Agenda hearings and the remaining items on their agenda.

Craig Rolfe represented Rutland Township as the attorney and Dennis McKelvey spoke on behalf of the township as the assessor. Ronald Vanderveen represented the taxpayer as the attorney and Andy Miedema and Ryan Dewaard spoke on behalf of The Great Lakes District of the Wesleyan Church; FKA: West Michigan District Wesleyan Church regarding MCL 211.154 Special Items Agenda petition 154-19-0706.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 14 on agenda) ([Special Items Agenda Link](#))

Andrew Tokarz spoke on behalf of Avon Machining LLC and Marcia Weredick spoke on behalf of Shelby Township as the personal property examiner regarding MCL 211.154 NonConcurrence Agenda petitions 154-20-0649, 154-20-0650, 154-20-0651 and 154-20-0652.

Kristine Kolbus spoke on behalf of Robert and Kristine Kolbus regarding MCL 211.154 NonConcurrence Agenda petition 154-21-0671.

It was moved by Davidoff, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petition, initially noticed as a non-concurrence. (Item 15 on agenda)

Munising Township, Alger County

154-21-0671 KOLBUS, ROBERT & KRISTINE
REAL PROPERTY

02-006-133-002-00

2019 AV from \$23,000 to \$31,300 TV from \$21,160 to \$31,300
2020 AV from \$30,000 to \$38,400 TV from \$21,562 to \$31,894
2021 AV from \$30,000 to \$38,100 TV from \$21,863 to \$32,340

It was moved by Davidoff, supported by Morris, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 15 on agenda)

City of Dowagiac, Cass County

154-20-0632 DORAL HOME FURNISHINGS; FKA: AMERIWOOD 14-160-900-079-00
INDUSTRIES INC, FKA: ROSPATCH JESSCO CORPORATION
IFT PERSONAL PROPERTY

2018 AV from \$0 to \$109,150 TV from \$0 to \$109,150
2019 AV from \$98,700 to \$98,750 TV from \$98,700 to \$98,750

154-20-0633 DORAL HOME FURNISHINGS; FKA: AMERIWOOD 14-160-900-080-00
INDUSTRIES INC, FKA: ROSPATCH JESSCO CORPORATION
IFT PERSONAL PROPERTY

2018 AV from \$8,400 to \$72,500 TV from \$8,400 to \$72,500
2019 AV from \$68,100 to \$66,950 TV from \$68,100 to \$66,950

Shelby Charter Township, Macomb County

154-21-0647 CENTURY PLASTICS INC 23-07-92-022-016
IFT PERSONAL PROPERTY

2019 AV from \$18,500 to \$0 TV from \$18,500 to \$0
2020 AV from \$17,600 to \$0 TV from \$17,600 to \$0
2021 AV from \$17,000 to \$0 TV from \$17,000 to \$0

154-21-0649 CENTURY PLASTICS INC 23-07-92-023-016
IFT PERSONAL PROPERTY

2019 AV from \$610,200 to \$0 TV from \$610,200 to \$0
2020 AV from \$670,600 to \$0 TV from \$670,600 to \$0
2021 AV from \$614,700 to \$0 TV from \$614,700 to \$0

City of Corunna, Shiawassee County

154-20-0665 MACHINE TOOL & GEAR INC 026-99-400-008
PERSONAL PROPERTY

2018 AV from \$19,600 to \$23,250 TV from \$19,600 to \$23,250
2019 AV from \$18,600 to \$21,700 TV from \$18,600 to \$21,700

City of Livonia, Wayne County

154-21-0673 MIRACLE; GERALINE 46-091-03-0007-000
REAL PROPERTY

2021 AV from \$0 to \$99,300 TV from \$0 to \$60,319

It was moved by Davidoff, supported by Morris, 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):

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

The April 5, 2022, Commission meeting is scheduled to take place at the Okemos Conference Center in Okemos A & B, 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 Davidoff, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:45 am.

DATE TYPED: February 16, 2022

DATE APPROVED: April 5, 2022

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

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

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