



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, August 23, 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 Morris, supported by Davidoff, and unanimously approved to adopt the minutes of June 14, 2022. (Item 1 on agenda)

Public Comment – Agenda Item 3-35 Only (Item 2 on agenda):

Barb Davis spoke before the Commission regarding Agenda Item #3, 2022 Classification Appeals. Ms. Davis stated the following: My husband Gary and I came down from the UP this morning to speak with you folks and we thank you for the opportunity to do so. We have petitioned for a property classification change, and I think that is something you will be reviewing soon. We are farmers and we love to be farmers. We are very proud to have the agricultural classification for our taxes on all the farms we have owned in the 57 years we have been married. We currently own a farm in Mackinac County and have owned it for 33 years. It has been classified as agricultural all those years until this year. A residential status was added to the tax classification a few years ago it was a combined 401 and then for some reason this year the agricultural classification was dropped. We do not know why as nothing has changed. We still run beef cattle on our farm. We bail hay and sell nursery stock on our cedar trees. We still file Schedule F income tax form itemizing our farm expenses. We have a 15-year contract with the US Department of Agriculture for the grassland conservation program. We have not been given justification nor were we given any notification that agriculture was going to be dropped. We are farmers and we feel our land is agricultural. We have 2 parcels of land at our farm in Mackinac County. One is 40 acres, and the other is 80 acres. They are adjacent and

contiguous. We went to the local Board of Review in March and there were only 2 reviewers and not three. Our request that our tax status be changed back to agriculture was denied for both parcels and the reason stated was that it was less than 50% agriculture. According to the definition of agricultural real property in MCL 211.34c we well exceed the 50%. The 40-acre parcel is all agricultural with range land, acres tillable, nursery stock, timber cutover which we have had in previous sales, and we have a timber management plan. The 80 acres has our modest farm house and garage on it, but it mainly has agricultural buildings, range land, tillable acres, nursery stock, timber cutover and wetlands. We also believe that MCL 211.34c(5) applies to our situation. We know our petition to the State Tax Commission was poorly done we did not know what we were doing. We did not know how to present our case and we did not send supporting documentation. We know that and it is totally on us. We gathered documents and sent them in as a second packet, but it was too late to be attached to the originals, so it was not presented. We are here because we wanted you to know a little bit about our story before you decide on our classification change request. Thank you for your time.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt staff's recommendations for 2022 classification appeals 22-001, 22-002 and 22-005 through 22-019 and approved the postponement of 22-003 and 22-004. ([See attached link for file identification](#)) (Item 3 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2023. The Commission approved that County certification levels will be based on the highest 2022 certification level requirement of the local units within each County. Two important notes to consider: (1) If a Township or City required an MMAO Level certification for 2022, the local unit will continue to require an assessor of record with an MMAO Level certification until the local unit can show a decrease in SEV for two consecutive years and (2) The value of wind turbines and photovoltaic (solar) electric generation systems in one or more units may be removed from the total SEV used to calculate required certification level requirements by submitting Form 4742 to request a waiver no later than October 31, 2022. ([Townships and Cities](#)) ([Counties](#)) (Item 4 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 6 of 2022 Assessor Certification with the revised change of Assessor Continuing Education Course requests may be made for two hours instead of not less than four. An important note to remember that to recertify for 2024 all assessors will need to complete the 2023 State Tax Commission Updates Course as part of their 16-hour requirements. (Item 5 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 7 of 2022 Assessor Certification Level Requirements with an important note that the STC will consider certification level waiver requests specific to an assessor of record if the installation of a wind turbine or photovoltaic (solar) electric generation systems increases the local unit's certification level requirement and impacts the assessing officer's ability to continue to serve as the assessor of record for that local unit by filing Form 5836 before October 31, 2022. (Item 6 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 8 of 2022 2nd Quarter Certified Interest Rates. (Item 7 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 9 of 2022 Random Week for Qualified Business. (Item 8 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved the revisions of the following 2023 Personal Property Forms: (Item 9 on agenda)

- Form 632 – 2023 Personal Property Tax Statement
- Form 633 – 2023 Electric Distribution Cooperative Personal Property Statement
- Form 2698 – 2023 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report
- Form 2699 – 2023 Statement of “Qualified Personal Property” by a “Qualified Business” (as of 12-31-22)
- Form 2807 – State of “Qualified Personal Property” by a “Qualified Business” (For Additional Reporting)
- Form 3589 – 2023 Cable Television and Utility Personal Property Report (as of 12-31-22)
- Form 3595 – 2023 Itemized Listing of Daily Rental Property (as of 12-31-22)
- Form 3612 – 2023 Itemized Listing of Daily Rental Property (as of 12-31-22) (For Additional Reporting)
- Form 3966 – 2023 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-22) Occurring During 2022
- Form 4452 – 2023 Cellular (Wireless) Site Equipment Personal Property Report
- Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Morris, supported by Davidoff, and unanimously approved the revisions of the following 2023 State Assessed Forms: (Item 10 on agenda)

- Form 1027 – State Assessed Car Line
- Form 1028 – State Assessed Railroads
- Form 1029 – State Assessed Telephone Companies
- Form 4435 – Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad and Car Line Entities

It was moved by Davidoff, supported by Morris, and unanimously approved the revision of Form 2793 – 24- and 12-Months Sales Ratio Study for Determining the 2023 Starting Base. (Item 11 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved the revision of the 2023 Form 4606 – Electronic Signature Declaration for Electronic Filing of Forms L-4046, L-4626, and Millage Rates. (Item 12 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Form 3976 – Electronic Signature Declaration for Real and Personal Property Statements. (Item 13 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved the following Public Act 660 Forms: (Item 14 on agenda)

- Form 5822 – Michigan State Tax Commission Assessment Audit Review Sheet
- Form 5823 – Assessment Roll Audit – Local Unit Background
- Form 5824 – Assessment Roll Audit – County Equalization Background

It was moved by Davidoff, supported by Morris, and unanimously approved Form 5836 – State Tax Commission Application for Assessor Certification Level Waiver. (Item 15 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Assessment Roll Audit Schedule for 2023 – 2027. (Item 16 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review by providing a Certificate of Achievement to the following: (Item 17 on agenda)

Benzie County

Benzon Township
Platte Township

Crystal Lake Township

Calhoun County

City of Albion

Athens Township

Huron County

City of Bad Axe
Brookfield Township
City of Harbor Beach
Lake Township
Meade Township

Bingham Township
Fair Haven Township
Hume Township
McKinley Township
Sheridan Township

Lake County

Chase Township
Newkirk Township
Sauble Township

Ellsworth Township
Pinora Township

Mecosta County

Aetna Township
City of Big Rapids
Hinton Township
Millbrook Township
Sheridan Township

Austin Township
Deerfield Township
Mecosta Township
Morton Township
Wheatland Township

Monroe County

Ash Township
City of Luna Pier
City of Petersburg

Dundee Township
Milan Township
Whiteford Township

Oakland County

City of Auburn Hills	Bloomfield Township
City of Bloomfield Hills	City of Clarkston
City of Clawson	City of Farmington
City of Ferndale	Groveland Township
Highland Township	Holly Township
City of Huntington Woods	City of Lake Angelus
City of Lathrup Village	Lyon Township
City of Madison Heights	Milford Township
Novi Township	City of Novi
City of Oak Park	Oakland Township
City of Pontiac	City of Rochester
City of Rochester Hills	Royal Oak Township
City of Royal Oak	City of South Lyon
Springfield Township	City of Sylvan Lake
City of Walled Lake	

Osceola County

City of Reed City	Rose Lake Township
Sherman Township	Sylvan Township

St. Clair County

China Township	Clay Township
Columbus Township	East China Township
Ira Township	Kimball Township
Lynn Township	Port Huron Township
City of Port Huron	City of Yale

St. Joseph County

Flowerfield Township

Van Buren County

City of Bangor	Waverly Township
----------------	------------------

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Legislative Report for Neighborhood Enterprise Zone Homestead Exemption. (Item 18 on agenda)

The Commission received for informational purposes only an updated Michigan Master Assessing Officer (MMAO) Course Syllabus which addressed instructor and student concerns to include the following: (Item 19 on agenda)

- Contact information has been updated.
- Dates have been adjusted to the 2022 program.
- Instructions for the use of the template have been updated.
- Requirements of the mid-year draft appraisal have been updated.
- Expectations and requirements of the final draft appraisal have been updated.
- Deadlines are clearly set as hard deadlines.
- Program attendance requirements and resulting penalties are more clearly defined.

- The proper and limited use of hypothetical data in the appraisal report are more clearly defined.
- Grading panel feedback is defined as limited to only the information provided on both the mid-term submission and final submission of the appraisal report.
- Directions for the use of an Economic Condition Factor have been added.
- Font color for hypothetical data, draft submission, final submission, and possible resubmission are more clearly defined.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Frances Burton, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and Ms. Burton shall be placed on probation. While under probation, Ms. Frances Burton shall complete a course on Professional Ethics, which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order. Following receipt of proof of completion, Ms. Frances Burton shall receive written notice of release from discipline. Failure to successfully complete the course within the specified time frame waives all rights to further informal resolution and will automatically result in a referral to MOAHR for formal hearing. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Wade Mazure, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Mr. Wade Mazure shall complete a course on Land Values and Economic Condition Factors, which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order. Mr. Wade Mazure shall complete a one-on-one AMAR training with the State Tax Commission staff within six months of the date of the State Tax Commission Order. Upon successful completion of the Land Values and Economic Condition Factors course and the AMAR training within the specified time frame Mr. Wade Mazure shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete the courses and training within the specified time frame waives all rights to further informal resolution and will automatically result in a referral to MOAHR for formal hearing. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Nathan Brousseau, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and Mr. Brousseau shall be placed on probation and cannot act as assessor of record for any additional local units. While under probation, Mr. Nathan Brousseau shall complete courses on Professional Ethics, Organization or Time Management, Communications, and the Michigan Tax Tribunal, which must be pre-approved by the Executive Director of the State Tax Commission and completed within one year of the date of the State Tax Commission Order. Upon successful completion of the Professional Ethics, Organization or Time Management, Communications, Michigan Tax Tribunal Courses and one-year probation Mr. Nathan Brousseau shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete the courses within the specified time

frame waives all rights to further informal resolution and will automatically result in a referral to MOAHR for formal hearing. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Ivan Burkhard to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Dianna McGrew to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration. (Item 20 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to certify and return the 2020 Assessment Roll for Forester Township, Sanilac County. (Item 21 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2021 Assessment Roll for Howard Township, Cass County. (Item 22 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to certify and return the 2021 Assessment Roll for Hillsdale Township, Hillsdale County. (Item 23 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2021 Assessment Roll for Mueller Township, Schoolcraft County. (Item 24 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Frankenlust Township, Bay County due to the history of deficiencies within the unit for the AMAR Reviews and order that Frankenlust Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2023 assessment roll. The Commission further orders that a bill be sent to Frankenlust Township, Bay County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 25 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Breitung Township, Dickinson County due to the history of deficiencies within the unit for the AMAR Reviews and order that Breitung Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2023 assessment roll. The Commission further orders that a bill be sent to Breitung Township, Dickinson County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 26 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Marenisco Township, Gogebic County due to the history of deficiencies within the unit for the AMAR Reviews and order that Marenisco Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2023 assessment roll. The Commission further orders that a bill be sent to Marenisco Township, Gogebic County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 27 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Newton Township, Mackinac County due to the history of deficiencies within the unit for the AMAR Reviews and order that Newton Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2023 assessment roll. The Commission further orders that a bill be sent to Newton Township, Mackinac County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 28 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Delaware Township, Sanilac County due to the history of deficiencies within the unit for the AMAR Reviews and order that Delaware Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2023 assessment roll. The Commission further orders that a bill be sent to Delaware Township, Sanilac County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 29 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for City of Perry, Shiawassee County as an uncertified unit, order that a review of the assessing practices as determined by the 2022 Audit of Minimum Assessing Requirements be conducted before the roll can be certified and returned. (Item 30 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to assume jurisdiction of the 2022 Assessment Roll for Forester Township, Sanilac County as an uncertified unit. The Commission ordered that the 2022 Assessment Roll be certified and returned to Forester Township, Sanilac County and require that the 2022 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 23, 2022, become the official assessed and taxable valuations for the year 2022. (Item 31 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the New Certifications and Re-certifications of Computerized Tax Rolls for the following: (Item 32 on agenda)

These certifications will expire on **May 1, 2025**.

New Certifications:

Kalamazoo County

City of Kalamazoo

Montcalm County

Cato Township

Village of Sheridan

Recertifications:

Antrim County

Central Lake Township

Chestonia Township

Custer Township

Echo Township

Elk Rapids Township

Forest Home Township

Helena Township

Jordan Township

Kearney Township

Mancelona Township

Milton Township

Star Township

Torch Lake Township

Warner Township

Village of Bellaire

Village of Central Lake

Village of Elk Rapids

Village of Ellsworth

Village of Mancelona

Genesee County

Genesee Township

Jackson County

Concord Township

Tompkins Township

Village of Parma

Lapeer County

Lapeer Township

Mason County

Custer Township

Mecosta County

Morton Township

Midland County
Greendale Township
Larkin Township

Montcalm County
Douglass Township
Eureka Township

Newaygo County
Lincoln Township

Osceola County
Hersey Township
Highland Township
Marion Township
Middle Branch Township
Village of Marion

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendation on the New Certifications and Re-certifications of Computerized Assessment Rolls for the following: (Item 33 on agenda)

These certifications will expire on **May 1, 2025**.

New Certifications:

Berrien County
St. Joseph County

Calhoun County
City of Battle Creek

Macomb County
City of Richmond

Menominee County
City of Menominee

Muskegon County
Casnovia Township
Muskegon Township

Saint Clair County
City of Richmond

Recertifications:

Berrien County
New Buffalo Township

Oakland County
City of Troy

Wayne County
Huron Township

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 34 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 35 on agenda) ([Exemptions Agenda Link](#))

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 36 on agenda) ([Concurrence Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 37 on agenda)

City of Walled Lake, Oakland County

154-22-0220 ERIN INDUSTRIES 92-99-00-003-790
PERSONAL PROPERTY

2021 AV from \$341,700 to \$568,570 TV from \$341,700 to \$568,570

It was moved by Morris, supported by Davidoff, and unanimously approved to **postpone** the following MCL 211.154 petitions, initially noticed as a non-concurrence. (Item 37 on agenda)

Ira Township, Saint Clair County

154-21-0823 PTM CORPORATION 74-23-990-0008-000
IFT REAL PROPERTY

2020 AV from \$250,100 to \$0 TV from \$230,899 to \$0
2021 AV from \$243,200 to \$0 TV from \$234,131 to \$0

154-21-0824 HTC SALES CORPORATION; PTM CORPORATION 74-23-990-0009-000
IFT REAL PROPERTY

2020 AV from \$750,300 to \$0 TV from \$749,168 to \$0
2021 AV from \$733,300 to \$0 TV from \$733,300 to \$0

154-21-0825 PTM CORPORATION 74-23-990-0012-000
IFT REAL PROPERTY

2019 AV from \$732,600 to \$479,500 TV from \$732,600 to \$455,884
2020 AV from \$753,200 to \$489,200 TV from \$746,519 to \$464,545
2021 AV from \$733,600 to \$478,100 TV from \$733,600 to \$471,048

Ira Township, Saint Clair County

154-21-0826 RUSSELL INVESTMENT CO LLC 74-23-007-2001-000
REAL PROPERTY

2020 AV from \$2,167,500 to \$2,953,300 TV from \$1,691,910 to \$2,921,115
2021 AV from \$2,098,500 to \$2,884,100 TV from \$1,715,596 to \$2,884,100

154-22-0190 PTM CORPORATION 74-23-990-0012-000
IFT REAL PROPERTY

2022 AV from \$617,300 to \$498,000 TV from \$617,300 to \$486,592

154-22-0191 PTM CORPORATION 74-23-007-2001-000
REAL PROPERTY

2022 AV from \$2,182,300 to \$2,986,500 TV from \$1,772,210 to \$2,979,275

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 **Non-Concurrence** Agenda petitions. (Item 37 on agenda) ([NonConcurrence Agenda Link](#))

At 9:50 a.m. the Commission approved to go into recess for a short break.

The Commission came back into session at 10:00 a.m. for their scheduled MCL 211.154 Special Items Agenda hearings and the remaining items on their agenda.

Kristine Kolbus spoke on behalf of Robert & Kristine Kolbus regarding MCL 211.154 Special Items Agenda petition 154-21-0671.

Jack VanCoevering and Tom Dillon from Foster Swift spoke on behalf of Tilden and Richmond Township's and Michael Shapiro and Mark Hilpert from Honigman Law Firm spoke on behalf of Empire Iron Mining Partnership, Cleveland Cliffs Iron Company and J & L Cliffs regarding MCL 211.154 Special Items Agenda petitions 154-20-0342, 154-20-0343, 154-20-0344 and 154-21-0403.

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda** except for 154-20-0342, 154-20-0343, 154-20-0344 and 154-21-0403. (Item 38 on agenda) ([Special Items Agenda Link](#))

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on MCL 211.154 Special Items Agenda petition 154-20-0342. (Item 38 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt Richmond Township's recommendation regarding assessed and taxable values as submitted on MCL 211.154 Special Items Agenda petition 154-20-0343. (Item 38 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt Tilden Township's recommendation regarding assessed and taxable values as submitted on MCL 211.154 Special Items Agenda petition 154-20-0344. (Item 38 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to dismiss tax year 2018 for lack of jurisdiction and to adopt the staff recommendation on MCL 211.154 Special Items Agenda petition 154-21-0403. (Item 38 on agenda)

Public Comment (Item 39 on agenda):

Mr. Dennis Warchuck spoke before the Commission. Mr. Warchuck stated the following: I wanted to give an outline of the problems I have had with the taxpayer process. My father Randy Warchuck and I provided an appeal to have our property classification changed back to agricultural. I knew our classification item was going to be talked about during this meeting, but I did not know it had already been decided on before this meeting, so that was my fault. I would like to talk about the process for the taxpayer. We have read and understand the law which includes agricultural property per the State Tax Commission property classification MCL 211.34c. We tried to get more clarification on information by calling the State of Michigan and leaving voicemails but did not receive a response. We also sent an email per the address on your website and then I was told that is not a work email. My first question is why is so hard for a taxpayer to get information they need and to get a response. If I move forward to the Board of Review meeting back in March where we were told many times to our face that collecting maple syrup from sap is not farming and explained it is not the law. I had to tell them look it is the law and here is the law in Michigan. The next question I have is why a Board of Review Member is not trained on Michigan Law and why is that taxpayers must explain it to the Board Members. Then after getting the letter for this meeting, we called the number many times leaving voicemails daily and no one would respond back. Finally, on Friday I received an email, and I got a response back to my questions. If the decision has already been made it would have been nice to have it in the letter that was sent to us so we knew what the decision was going into the meeting, and we could have made comments at the end of the meeting.

Executive Director Buick indicated that he would look into the matter regarding the phone message. Mr. Buick also stated the Commission did vote on the classification appeals at the beginning of the meeting and that Mr. Warchuck would receive a determination letter in the mail and that a request for reconsideration for an appeal could be made with new and additional information.

Mr. Warchuck stated the following: I understand I was just very frustrated in the process as a taxpayer and not to get any responses back on the stuff we sent before the Board of Review and trying to clarify things before we went. Then with the Board of Review members not knowing anything about maple syrup collection and then they seemed to reject us.

Executive Director Buick indicated that he understood Mr. Warchuck's frustration, and that Boards of Review are a local process, and the Legislature has seen the importance of it by requiring them to attend training every two years now and in the past, they have not been required to receive training. LaNiece Densteadt is the staff person that handles the classification appeals and she will be in contact with you.

Mr. Warchuck stated the following: We filed paperwork both to the State and the Township assessor. Then the township assessor responded back to the State, and I never saw the documents where he responded. It seems like it is a one-way street. When I asked for the documents from the State regarding the assessor's response, I received them yesterday. I do not agree with some of the claims he made. I would like to have had that information beforehand so we could have made a better claim.

Executive Director Buick indicated that Mr. Warchuck would now have the opportunity to provide additional documentation within 21 days and ask the Commission to reconsider their determination.

The October 4, 2022, 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 Davidoff, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:03 am.

DATE TYPED: August 24, 2022

DATE APPROVED: October 4, 2022

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

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

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