



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, October 4, 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 unanimously approved to adopt the minutes of August 23, 2022. (Item 1 on agenda)

Public Comment – Agenda Item 3-19 Only (Item 2 on agenda):

Brian Busscher spoke before the Commission regarding Agenda Item #11, Bulletin 12 of 2022 Key Points for Assessors in the Administration of the Principal Residence Exemption. Mr. Busscher stated the following: I am speaking today on behalf of myself I did not have enough time to get permission from all my jurisdictions, so I am speaking only as a representative of myself today. I am speaking in regard to agenda item #11 and specifically there are a couple of requirements that are added to this bulletin that had not been in previous bulletins. I wanted to explain it to you. The first one is on Page 1 of the bulletin in regard to the section "Claiming a PRE". The first part of the paragraph deals with the taxpayer's requirements in regard to signing and filing the appropriate PRE-Form 2368. Then about 2/3 of the way through the paragraph it begins with the local unit's responsibilities and the handling of that form, and I will read "the local unit "must" date stamp Form 2368 upon receipt," all good no concerns there "and must retain a copy for their records," again no concern there nothing different, add to that "must" requirement however is the line "and provide a copy to the owner." That is a new line that has never been a requirement asked and frankly it adds quite a burden to the local unit if they have to now mail back these PRE's or a copy in all the jurisdictions. That line and provide a copy to the owner I would encourage to be stricken from the bulletin. Then on page 4 is where the issue actually

gets even more complicated, and I will explain why. Similar section that paragraph begins with the first 2/3 talking about the taxpayer or the former taxpayer's responsibilities in filing the appropriate Form 2602 then goes onto the local unit's responsibility which again begins with "the local unit must" and ends with "and provide a copy to the owner." The complication that arises from that one is when entering in our CAMA Data System a Principal Residence Exemption is filed, address gets changed to the new owner, and now if you need to send a letter to both the new owner and to the former owner there is a complication even being able to meet the requirements that are set forth. I would request that those lines "and provide a copy to the owner" from both of those sections be stricken from the bulletin.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt staff's recommendations for 2022 classification appeal 22-003 and 22-004. ([See attached link for file identification](#)) (Item 3 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to allow the reconsideration of classification appeals 22-010, 22-011 and 22-012 but retained the prior determination of Commercial Real. The Commission approved to allow the reconsideration of classification appeals 22-013, 22-014, 22-018 and 22-019 but retained the prior determination of Residential Real. (Item 4 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the updated Township and City Certification Levels for 2023. ([Townships and Cities](#)) (Item 5 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved the recommendation made by staff regarding the interlocal agreement from Chippewa County that demonstrates the proposed Designated Assessor, Tina Fuller, can ensure that the local units within the county can achieve and maintain substantial compliance with the General Property Tax Act in the event the Designated Assessor provisions within Public Act 660 of 2018 become necessary. (Item 6 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order to certify and return the 2022 Assessment Roll for City of Perry, Shiawassee County. (Item 7 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the official order to overturn the Marenisco Township, Gogebic County 2022 July Board of Review and remove the Eligible Manufacturing Personal Property Exemption granted for parcel number 27-04-54-501-250 and the 2022 Assessed and Taxable Value of \$1,042,956 originally taken off the roll shall be placed back on the assessment roll. The Commission also ordered Marenisco Township issue new tax bills for parcel number 27-04-54-501-250 and notify the property owner of the action. (Item 8 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 10 of 2022 Property Tax Appeal Procedures for 2023. (Item 9 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 11 of 2022 Property Tax and Equalization Calendar for 2023. (Item 10 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 12 of 2022 Key Points for Assessors in the Administration of the Principal Residence Exemption with the amendments of removing “and provide a copy to the owner” at the bottom of Page 1 and top of Page 4 as requested. (Item 11 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 13 of 2022 July and December Boards of Review. (Item 12 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 14 of 2022 Qualified Errors under MCL 211.53B. (Item 13 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Form 4031 July/December Board of Review Affidavit. (Item 14 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved the revised Board of Review Questions and Answers. (Item 15 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the 2023 System Economic Factors for Electric Distribution Cooperatives. (Item 16 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the Memorandum Regarding Court of Appeals Decision Regarding MCL 211.7b Disabled Veterans Exemption Eligibility of Unremarried Surviving Spouse. (Item 17 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 18 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 19 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** with the approved postponement of 154-22-0345 and parcel code correction on 154-22-0416 to U-99-00-022-024. (Item 20 on agenda) ([Concurrence Agenda Link](#))

At 9:20 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Special Items and 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.

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 21 on agenda) ([Special Items Agenda Link](#))

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda**. (Item 22 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 23 on agenda):

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

The November 15, 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 9:35 am.

DATE TYPED: October 5, 2022

DATE APPROVED: November 15, 2022

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

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

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