



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

Public Comment – Agenda Item 3-23 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-23.

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt staff's recommendations for the 2022 classification appeal 22-020. ([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 appeal 22-003 but retained the prior determination of Residential Real. (Item 4 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 15 of 2022 3rd Quarter Certified Interest Rates. (Item 5 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 16 of 2022 Interest Rates on Michigan Tax Tribunal Judgments. (Item 6 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 17 of 2022 Inflation Rate Multiplier for 2023. (Item 7 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved Bulletin 18 of 2022 Qualified Heavy Equipment Rental Personal Property. (Item 8 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved Bulletin 19 of 2022 Procedural Changes for 2023. (Item 9 on agenda)

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

Form 3991 – Gas Turbine and Diesel Electric Generator Report

Form 4070 – Hydroelectric Report – Real Property

Form 4094 – Steam Electric Report

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the revision of Form 607 – Report of Assessment Roll Changes and Classification. (Item 11 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt Form 3215 – Certification of Equalization Study by Equalization Director. (Item 12 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the revision of Form 5076 – Affidavit to Claim Small Business Tax Exemption under MCL 211.9o. (Item 13 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt Form 5819 – Qualified Heavy Equipment Rental Personal Property Exemption Claim. (Item 14 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved a conditional approval at the request of the Executive Director to provide the below 2023 forms to stake holders for comment by November 23rd, allow staff to make the necessary changes, and publish the forms for use at the beginning of December with final approval scheduled at the December 20, 2022 State Tax Commission Meeting: (Item 15 on agenda)

Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification

Form 3128 – Taxable Value Calculations Worksheet

Form 4093 – Notice of Assessment, Taxable Valuation (including Leasehold Improvements) and Property Classification

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the Memorandum Regarding Multipliers for Valuation of Free-Standing Communication Towers. (Item 16 on agenda)

It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the 2023 Nuclear Plant Composite Factors. (Item 17 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. Daniel Currie, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Mr. Daniel Currie 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. Upon successful completion of the course within the specified time frame, Mr. Daniel Currie shall be released from discipline. Failure to successfully complete the course within the specified timeframe shall result in Mr. Daniel Currie automatically being referred to MOAHR for a formal hearing. (Item 18 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 Ms. Dulcee Ranta, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Dulcee Ranta shall be placed on probation with restrictions on her assessor certification. Ms. Dulcee Ranta shall not act as assessor of record for any additional local units or equalization director for any additional counties during the time of this probation. Ms. Ranta is permitted to continue as assessor of record for Grand Blanc Township, Genesee County, and Marquette Township and City of Marquette, Marquette County. Ms. Ranta is also permitted to continue as Equalization Director for Alger County, Chippewa County and Schoolcraft County. While under probation, Ms. Dulcee Ranta will complete a course on Professional Communication and a course on Leadership or Team Building, 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. At the end of the one-year probation, Ms. Dulcee Ranta shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete all courses within the specified time frame shall result in Ms. Dulcee Ranta automatically being referred to MOAHR for a formal hearing. (Item 18 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 Ms. Shalice Northrop, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Shalice Northrop shall complete a course on Professional Communication and a course on Leadership or Team Building, 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. Ms. Shalice Northrop shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete all courses within the specified time frame shall result in Ms. Shalice Northrop automatically being referred to MOAHR for a formal hearing. (Item 18 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 Ms. Ronda Mrock Parks, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Ronda Mrock Parks shall be placed on probation with restrictions on her assessor certification. Ms. Ronda Mrock Parks shall not act as assessor of record for any additional local units during the time of this probation. Ms. Ronda Mrock Parks is permitted to continue as assessor of record for Clayton Township, Mason Township, the City of Omer, Standish Township, and Turner Township, Arenac County, Horton

Township, Ogemaw County and Hampton Township and the City of Essexville, Bay County. Ms. Ronda Mrock Parks shall complete a course on Land Values and a course on Economic Factors, 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. The selected courses must be offered by a live instructor, either in person or virtually. While under probation, the 2023 follow up reviews for any local unit for which Ms. Ronda Mrock Parks is the assessor of record will be reviewed by State Tax Commission staff for substantial compliance issues. Any substantial compliance issues shall result in Ms. Ronda Mrock Parks reappearing before the Assessor Discipline Advisory Committee prior to expiration of the one-year probation period. At the end of the one-year probation, Ms. Ronda Mrock Parks shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete all courses within the specified time frame shall result in Ms. Ronda Mrock Parks automatically being referred to MOAHR for a formal hearing. (Item 18 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. Jaime Barra, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Mr. Jaime Barra shall be placed on probation with restrictions on his assessor certification. Mr. Jaime Barra is permitted to continue as assessor of record for the City of Memphis, Macomb County, the City of Memphis, Saint Clair County, and Greenwood Township, Saint Clair County. While under probation, Mr. Barra will complete a course on Time Management, 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. While under probation, the 2023 follow-up reviews for any local unit for which Mr. Jaime Barra is the assessor of record will be reviewed by State Tax Commission staff for substantial compliance issues. At the end of the one-year probation, Mr. Jaime Barra shall reappear before the Assessor Discipline Advisory Committee. Any substantial compliance issues in any 2023 follow-up review or failure to successfully complete all courses within the specified time frame shall result in Mr. Jaime Barra automatically being referred to MOAHR for a formal hearing. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated August 12, 2022, filed against assessor Christy Brow that had proceeded to investigatory review pursuant to the State Tax Commission's Complaint Process Regarding Assessment Administration Practices approved by the Commission on December 16, 2015. Upon review of the response provided by the assessor, staff determined no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Christy Brow. (Item 19 on agenda)

The Commission for informational purposes only received the revised CAMA Data Standards for their review. The CAMA Data Standards is scheduled for final approval at the December 20, 2022 State Tax Commission Meeting. (Item 20 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to reconsider the Ground Effects, LLC Industrial Facilities Tax Exemption Application #2021-042 based on the absent concurrence of the MEDC and the agreement required by Section 22. It was moved by Morris, supported by Davidoff, and unanimously approved to adopt the official order vacating the

Commission's April 5, 2022 approval of the application for the Industrial Facilities Tax Exemption #2021-042 for Ground Effects, LLC and require that the application for the IFE certificate be complete before it can be approved. (Item 21 on agenda)

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendation on the **Special Items Exemptions Agenda**. (Item 22 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 23 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 24 on agenda) ([Concurrence Agenda Link](#))

At 9:25 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 Davidoff, supported by Morris, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 25 on agenda) ([Special Items Agenda Link](#))

David Kaptor spoke on behalf of David Alfred & Teri Robin Kaptor regarding MCL 211.154 NonConcurrence Agenda petition 154-22-0397.

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 26 on agenda)

City of Fraser, Macomb County

154-21-0779 CARMELA SPECIALTY FOODS 275-18350-00
 PERSONAL PROPERTY

2019 AV from \$354,700 to \$556,970 TV from \$354,700 to \$556,970
2020 AV from \$318,600 to \$464,180 TV from \$318,600 to \$464,180
2021 AV from \$358,200 to \$449,190 TV from \$358,200 to \$449,190

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 26 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 27 on agenda):

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

Other Items for Discussion:

It was moved by Davidoff, supported by Morris, and unanimously approved to adopt the corrected 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 27-04-95-600-015 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 27-04-95-600-015 and notify the affected taxpayer of the action. (Add On Agenda Item)

The December 20, 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 Morris, supported by Davidoff, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:45 am.

DATE TYPED: November 16, 2022

DATE APPROVED: December 20, 2022

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

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

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