



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, February 14, 2023 at 9:00 a.m.

**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 revised minutes of December 20, 2022. (Item 1 on agenda)

Public Comment – Agenda Item 3-26 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-26.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2022 STC Annual Report. (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2023 State Average Tax Rate. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Bulletin 1 of 2023 4th Quarter Certified Interest Rates. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Bulletin 2 of 2023 Millage Requests and Rollbacks. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Bulletin 3 of 2023 Boards of Review. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Bulletin 4 of 2023 Disabled Veterans Exemption. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Disabled Veterans Exemption Frequently Asked Questions dated February 2023. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Pipeline Economic Factor Memorandum for 2023. (Item 10 on agenda)

The Commission received for informational purposes only a memorandum indicating the DRAFT Department of Natural Resources, Payment in Lieu of Taxes (DNR PILT) roll would be available on the State Tax Commission's website no later than February 17, 2023. The deadline for Assessor's and Equalization Director's to provide comments concerning the roll will be March 17, 2023. The 2023 DNR PILT Roll (Tax Roll) is scheduled for final approval at the April 4, 2023 State Tax Commission Meeting. (Item 11 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2023 Millage Rollback Forms: (Item 12 on agenda)

- Form 610 – 2023 Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were Not Equalized as Assessed in 2022 or 2023
- Form 612 – 2023 Millage Reduction Fraction Computation
- Form 613 – 2023 Complete Millage Reduction Fraction Computation
- Form 614 – 2023 Tax Rate Request
- Form 2166 – 2023 Millage Reduction Fraction Calculations Worksheet
- Form 5190 – 2023 Allocation Rates

It was moved by Morris, supported by Nolde, and unanimously approved to adopt updated Form 4775 – Application for Neighborhood Enterprise Zone Certificate. (Item 13 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Neighborhood Enterprise Zone Frequently Asked Questions. (Item 14 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 5859 – Application for Residential Housing Exemption Certificate. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Residential Housing Facilities Act Frequently Asked Questions. (Item 16 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 5857 – Application for Attainable Housing Exemption Certificate. (Item 17 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Attainable Housing Facilities Act Frequently Asked Questions. (Item 18 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Form 3828 – Application for Air Pollution Control Tax Exemption Certificate. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Air Pollution Control Tax Exemption Frequently Asked Questions. (Item 20 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Form 891 – Application for Water Pollution Control Tax Exemption Certificate. (Item 21 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the updated Water Pollution Control Tax Exemption Frequently Asked Questions. (Item 22 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding Ann Arbor Township, Washtenaw County and the City of Harper Woods, Wayne County requests for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 23 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Tax Rolls for the following: (Item 24 on agenda)

These certifications will expire on May 1, 2026.

Recertification's:

- Livingston County
Marion Township
- Ontonagon County
Bohemia Township
- Ottawa County
City of Ferrysburg
Ottawa County
Robinson Township

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the Recertifications and New Certifications of Computerized Assessment Rolls for the following: (Item 25 on agenda)

These certifications will expire on May 1, 2026.

Recertifications:

- Genesee County
Mt. Morris Township

Gladwin County
Clement Township

Oakland County
City of Farmington Hills

Wayne County
City of Dearborn Heights
City of Hamtramck
City of Trenton

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 26 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to **postpone** MCL 211.154 petitions 154-22-0701 and 154-22-0702, initially noticed as a Concurrence. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on all other MCL 211.154 petitions noticed on the **Concurrence Agenda**. (Item 27 on agenda) ([Concurrence Agenda Link](#))

At 9:18 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.

Robert Rhoades spoke on behalf of The Greening of Detroit, Inc. as their attorney and Charles Ericson spoke on behalf of the City of Detroit as the assessor regarding MCL 211.154 Special Items Agenda petition 154-22-0605.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the MCL 211.154 **Special Items Agenda**. (Item 28 on agenda) ([Special Items Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Non-Concurrence Agenda**. (Item 29 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 30 on agenda):

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

Other Items for Discussion:

Executive Director Buick recognized Larry Steckelberg, Patrick Huber, and their team for getting all the exemption forms and the FAQs together. I realize it was a lot of hard work, and they were able to pull it off.

Chairperson Nolde and Commissioner Morris thanked them as well.

Chairperson Nolde stated the following: I have one item as well. It is regarding the uncertified support staff with PA 660. In 2022 the uncertified staff is to have education every two years and I know STC staff is working on getting good assessing update information for them, but they don't have that available to date. With the 2023 STC Updates training I would think that would be a good class if any of the uncertified staff is looking to get credit for this year and to allow that on that form they must file.

Executive Director Buick stated the following: You are recommending to us that we allow the 2023 STC Update class count towards the uncertified staff education.

Commissioner Morris stated the following: That seems reasonable, and I would approve.

Executive Director Buick indicated that he would make the change and allow that the STC Updates class count going forward.

The April 4, 2023, 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 Nolde, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:54 am.

DATE TYPED: February 15, 2023

DATE APPROVED: April 4, 2023

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

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