



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, April 4, 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 minutes of February 14, 2023. (Item 1 on agenda)

Public Comment – Agenda Item 3-14 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-14.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2023 Values for DNR PILT Properties. (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding the 2023 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 5852 – Property Tax Administration Fee Certification. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the recommendation made by staff regarding the interlocal agreement from Oakland County that demonstrates the proposed Designated Assessor, 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 Nolde, and unanimously approved to allow staff to administratively amend Industrial Facilities Exemption, Air Pollution Control, Water Pollution Control, New Personal Property, Obsolete Property Rehabilitation, Commercial Rehabilitation, Neighborhood Enterprise Zone, Charitable Nonprofit Housing Property, Attainable Housing and Residential Housing property tax exemption certificates for the following purposes: (Item 7 on agenda)

- To correct ending dates or wrong number of years due to a clerical error
- To correct spelling of a company name
- To correct project location address
- To correct application type
- To correct an amount due to a clerical error
- To correct the State Education Tax amount due to a clerical error
- To revise the amount to include final costs

Executive Director Buick stated the official order regarding Dianna McGrew had been withdrawn because Ms. McGrew had surrendered her certification. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the recommendation of the Assessor Discipline Advisory Committee and Michigan Office of Administrative Hearings and Rules (MOAHR) Proposal for Decision to adopt the official order to revoke Ivan Burkhard's assessor certification finding that misfeasance and nonfeasance of duties occurred. Mr. Burkhard shall not act as the assessor of record for any local unit upon entry of the STC order. (Item 9 on agenda)

Connie Anderson spoke before the Commission regarding Agenda Item #10, Assessor Renewal Fee Appeal. Ms. Anderson stated the following: My daughter was diagnosed with multiple sclerosis, and I have had to take over with her children. She really has deteriorated, and she was sent to Mayo Clinic in January because she was not responding to her treatment, they were giving her. Come to find out that this disease was depleting her Vitamin B and now she is getting infusions to be able to get her back to be able to function. It was just an oversight and I just wanted to get my assessment rolls done and we have an AMAR this year. I didn't even focus on anything else. It was difficult and I am still helping her as she does this journey, and it has been very hard on the family. In my letter I do assessing services for two townships and the one I have done for about 21 years and the other one I just started in June of 2022. I just don't want to burden them with finding another assessor. It would be difficult not only on them but myself as well. It was just an oversight, and I am hoping you can find mercy to let me pay it now and go on. I have never not paid it. I have worked for Mason County as an appraiser for about twenty years and I didn't pay it then and so it wasn't in my mind set. I did get an email I went through them, and I apologize for not paying it and not paying attention to what was going on. Another thing that happened which I did not put in my letter is that my older sister died in February unexpectedly and I didn't put that in because I didn't want to ask her husband for a copy of her death certificate. I had a lot on my plate, I just forgot, and it will never happen again.

John Cunningham spoke before the Commission regarding Agenda Item #10, Assessor Renewal Fee Appeal. Mr. Cunningham stated the following: I failed to pay my assessor recertification this past year. I just became the assessor of record for Locke Township in Ingham County this is my first year doing it. I have been taking classes to become certified as an assessor over the past few years. I haven't had to pay the fee because of each certification level coming into effect. Last year was the first year I paid to recertify myself and this year in October when I was logging in my continuing education hours, I was under the assumption that I paid at that time and never went back to check. That is my fault and I have learned my lesson that is for sure. I plan on continuing going further with my certification becoming an MMAO and this is really a set back to say the least. I have been signing up for classes and I would really like to continue doing this as my career.

Roger Smith spoke before the Commission regarding Agenda Item #10, Assessor Renewal Fee Appeal. Mr. Smith stated the following: I just wanted to say that I know that I missed the payment, and it definitely was not intentional. My township normally pays it at the end of the year, and it gets taking care of. This past year I hate to say it was not easy. I had to go for surgery on my knee, I went and had it but then they did something in the surgery where I ended up with a super bad infection at the risk of losing the bottom part of my leg. It set me back as far as timing to get things done. When I was able to go back to work, I was still having problems with my leg. My mind was just to get the work done and so I just threw myself into the work and got it done. I didn't receive your email and it was simply because I changed my email address years ago and for some reason it went to that old email address. I cannot tell you how that happened I never received anything from you in that email and it was totally by accident I even looked at that old email. I had bought something online and they said they sent it to this email address, and I haven't used that in years so when I looked at it, I saw this and that is when I said oh no and I tried calling instantly to let you know what had happened and everything I had gone through. Other than work keeps me going when I am going through hard stuff during that same time period, I know I had written you letters but I didn't tell you all the stuff that had happened to me. Two of my best friends were diagnosed with cancer and one of them died and the other one was going in for surgery yesterday to remove everything they could, and Sunday I found out another one of my buddies has stomach cancer. I threw myself into my work and I didn't think if I had gotten the email in my regular email then it definitely would have been taken care of and I really do apologize for you even having to address this and I should have taken care of it. It was just really hard on me, and I love my friends to death but when I was going through this with my friends, I lost my daughter four years ago and all that stuff comes back to me. I was just a wreck, so I had to stay at work. I was at work all day and all night just getting my assessment roll taken care of and making sure everything was done right. I absolutely apologize for missing the payment. I have been with my township for 25 years and they depend on me for everything and when I leave, I want to leave letting them know in advance so they can get someone good for the job to take over. I don't want it to be Roger you are decertified and now we have to find someone. It is wrong to the township, and I know it was me that did it, but I want to correct it with anything I can do.

It was moved by Morris, supported by Nolde, and unanimously approved to allow Ms. Connie Anderson to conditionally pay the late fee for her certification and refer Ms. Anderson to appear before the Assessor Discipline Committee for further review. (Item #10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to allow Mr. John Cunningham to conditionally pay the late fee for his certification and refer Mr. Cunningham to appear before the Assessor Discipline Committee for further review. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to allow Mr. Roger Smith to conditionally pay the late fee for his certification and refer Mr. Smith to appear before the Assessor Discipline Committee for further review. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Tax Rolls for the following: (Item 11 on agenda)

These certifications will expire on May 1, 2026.

New Certifications:

Shiawassee County
City of Laingsburg

Recertification's:

Benzie County
Almira Township
Benzonia Township
Homestead Township

Calhoun County
Pennfield Township
Tekonsha Township
City of Battle Creek

Cheboygan County
Wilmot Township

Delta County
City of Escanaba

Genesee County
Fenton Township
Gaines Township
Grand Blanc Township
Montrose Township
City of Flint
City of Montrose
City of Mt. Morris

Grand Traverse County
City of Traverse City

Houghton County
Calumet Township
Portage Township

Jackson County

Columbia Township
Henrietta Township
Summit Township

Kent County

Ada Township
Alpine Township
Caledonia Township
Vergennes Township

Lapeer County

Almont Township

Leelanau County

City of Traverse City

Livingston County

Brighton Township
Genoa Township
Handy Township
Hamburg Township
Howell Township

Mason County

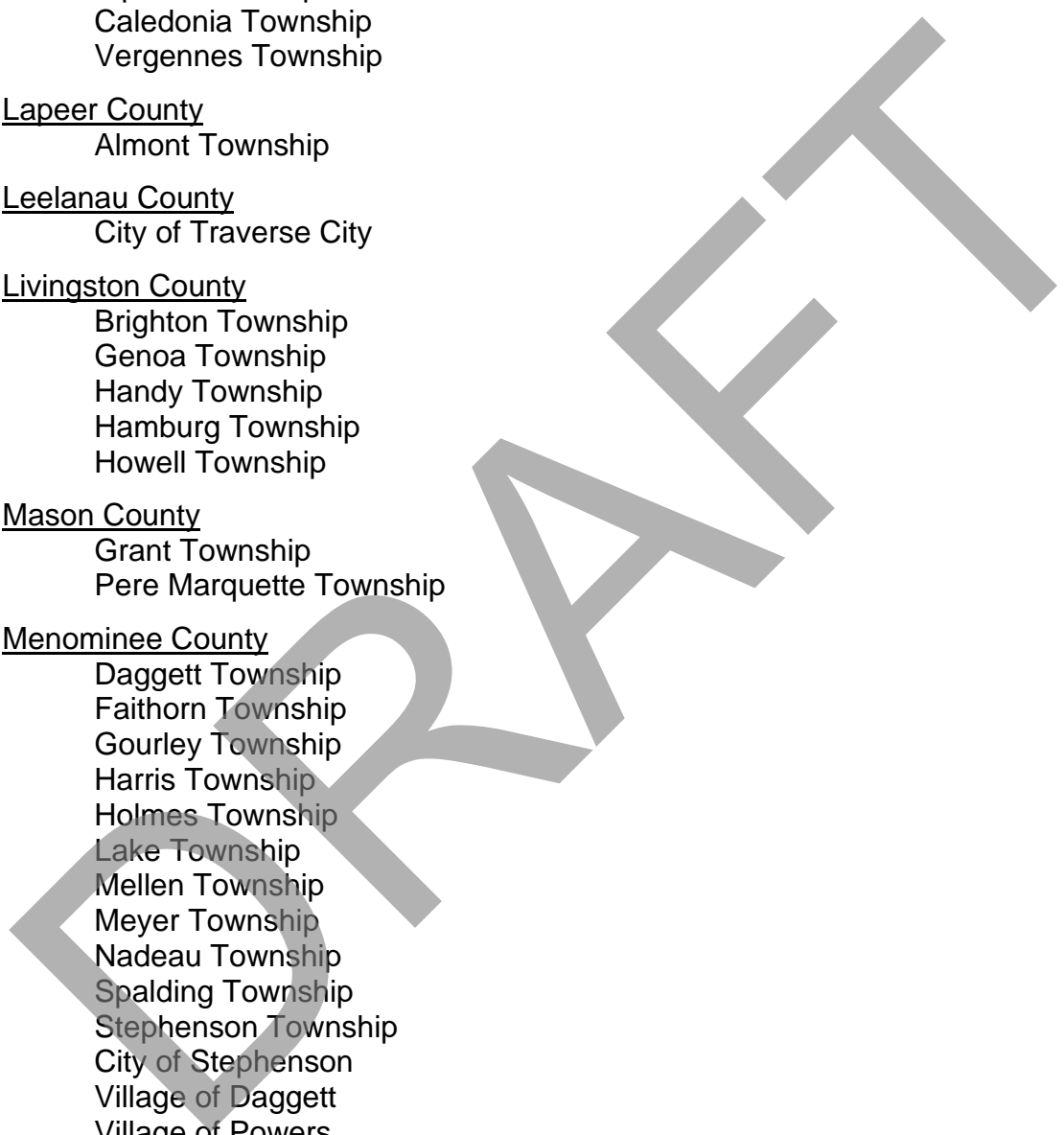
Grant Township
Pere Marquette Township

Menominee County

Daggett Township
Faithorn Township
Gourley Township
Harris Township
Holmes Township
Lake Township
Mellen Township
Meyer Township
Nadeau Township
Spalding Township
Stephenson Township
City of Stephenson
Village of Daggett
Village of Powers

Monroe County

LaSalle Township
London Township
Monroe Township



Montcalm County

Bloomer Township
Crystal Township
Ferris Township
Reynolds Township
Village of Howard City

Montmorency County

Albert Township

Newaygo County

Ensley Township
City of Newaygo

Otsego County

Charlton Township
Chester Township
Corwith Township
Elmira Township
Otsego Lake Township
City of Gaylord

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Assessment Rolls for the following: (Item 12 on agenda)

These certifications will expire on May 1, 2026.

New Certifications:

Antrim County

Central Lake Township

Genesee County

Fenton Township

Gladwin County

Sage Township

Ontonagon County

Bergland Township

Roscommon County

Gerrish Township

Wayne County

City of Flat Rock

Recertifications:

Allegan County

Leighton Township

Branch County

Coldwater Township

Charlevoix County

Charlevoix Township

Clare County

City of Clare

Delta County

City of Escanaba

Dickinson County

City of Iron Mountain

Genesee County

Mundy Township

Grand Traverse County

Garfield Township

City of Traverse City

Hillsdale County

City of Hillsdale

Iron County

Bates Township

Isabella County

City of Clare

Jackson County

Blackman Township

Sandstone Township

Kalamazoo County

City of Portage

Kent County

Ada Township

Byron Township

Caledonia Township

Plainfield Township

Leelanau County

City of Traverse City

Lenawee County

Ogden Township

Palmyra Township

City of Tecumseh

Livingston County

Brighton Township

Macomb County

Shelby Township
City of Center Line

Midland County

Midland Township

Oakland County

West Bloomfield Township

Ottawa County

Park Township

St. Joseph County

Fabius Township

Wayne County

Grosse Ile Township
City of Rockwood

It was moved by Morris, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 13 on agenda) ([Special Items Exemptions Agenda Link](#))

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

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the MCL 211.154 **Concurrence Agenda**. (Item 15 on agenda) ([Concurrence Agenda Link](#))

Richard Lindsey spoke on behalf of Greater Kingdom International, Inc. as their attorney, Dr. Tino Smith spoke on behalf of Greater Kingdom International, Inc. and Aaron Powers spoke on behalf of the City of Battle Creek as the assessor regarding MCL 211.154 Special Items Agenda petition 154-22-0626.

Shannon Shepherd spoke on behalf of Maureen Shepherd and Sabrina DiPonio spoke on behalf of the City of Livonia Assessing Department regarding MCL 211.154 Special Items Agenda petition 154-22-0246.

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

It was moved by Morris, supported by Nolde, and unanimously approved the following MCL 211.154 petition as a **concurrence**, initially noticed as a non-concurrence. (Item 17 on agenda)

City of Parchment, Kalamazoo County

154-22-0736 RIVERRUN PRESS INC 3906-90-000-150
PERSONAL PROPERTY

2020 AV from \$13,800 to \$111,900 TV from \$13,800 to \$111,900
2021 AV from \$12,200 to \$105,200 TV from \$12,200 to \$105,200

City of Southfield, Oakland County

154-22-0635 HAZEN & SAWYER PC 76-99-24-127-002
PERSONAL PROPERTY

2021 AV from \$0 to \$19,580 TV from \$0 to \$19,580

It was moved by Morris, supported by Nolde, and unanimously approved to **withdraw** the following MCL 211.154 petition, initially noticed as a non-concurrence. (Item 17 on agenda)

City of Southfield, Oakland County

154-22-0641 AKAMAI TECHNOLOGIES INC; C/O RYAN LLC 76-99-43-002-077
PERSONAL PROPERTY

2022 AV from \$517,100 to \$817,040 TV from \$517,100 to \$817,040

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 **Non-Concurrence Agenda** petitions including the revised taxable value of \$45,270 on petition 154-22-0695. (Item 17 on agenda)
([NonConcurrence Agenda Link](#))

Public Comment (Item 18 on agenda):
No member of the public wished to speak at public comment.

Other Items for Discussion:

Executive Director Buick stated that Will Gast had accepted the position of the State Administrator 15 which is more commonly known as the Education Coordinator. We are happy to have Will in that position and we are hoping to get Will's old position of Assessment Administration Specialist that deals with the PA 660 Audits, or the new AMAR filled soon.

Chairperson Nolde stated the following: I would like to say thank you to Will for taking on that task. As you know education is very important for all of us as well as continuing education. Thank you for all you do and again thank you to the staff. Keep up the good work I know that you are short staffed and have had a few retirements. Hopefully, we can get those positions filled. I know that you are working on it. It is important to have those positions filled at the State level these assessors depend on you as well as us. Thank you and keep us posted.

Executive Director Buick recognized that Mark Davidoff had resigned from the Commission.

The May 8, 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 Nolde, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:57 am.

DATE TYPED: April 5, 2023

DATE APPROVED: May 8, 2023

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

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

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