



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, June 6, 2023

**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 Denstead, 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 May 22, 2023. (Item 1 on agenda)

Public Comment – Agenda Item 7-14 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 7-14.

The Commission approved to recognize Ms. Heather Frick with a resolution honoring her after 13 years of dedicated and meritorious service to the State Tax Commission and the Department of Treasury and thanking her for her vast knowledge and years of experience serving the Department and the State Tax Commission in various roles, including Deputy Treasurer and Executive Director of the State Tax Commission. She has helped guide the assessing community on all matters impacting property tax administration statewide. Ms. Frick has served as an invaluable resource to the State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 3 on agenda)

Commissioner Morris stated the following: Ms. Frick was an outstanding Executive Director of the State Tax Commission, and I am sure she will do well in her new role.

Chairperson Nolde stated the following: I agree whole heartedly with you, and she will be missed. She was definitely an asset and thank you to Heather for all the time she put into making this profession even better.

The Commission approved to recognize Ms. Rosemary Anger with a resolution honoring her after 4 years of dedicated and meritorious service to the State Tax Commission and the Department of Treasury and thanking her for her vast knowledge and years of experience of local unit assessing and county equalization. Ms. Anger has been a resource to the State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 4 on agenda)

Commissioner Morris stated the following: Rosemary was the queen of 154's.

Chairperson Nolde stated the following: I will also agree with that, and I will also add that she was the queen of the Solar Ad Hoc Committee because of all her help with the numbers and her work and efforts were definitely crucial in getting us to where we ended up. Thank you, Rosemary, for your service.

It was moved by Morris, supported by Nolde, and unanimously approved the 2024 State Tax Commission meeting schedule. (Item 5 on agenda)

State Assessed Property Appeals (Item 6 on agenda)

Following publication of the tentative 2023 State Assessed Roll, staff received the revised reports and reached agreements with the taxpayers for the parcels identified below. No taxpayer or representative appeared before the State Tax Commission.

Ash Grove Cement Company

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-932 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Avient Corporation

Staff received a report from Grand Trunk Western Railroad Company and Norfolk Southern Combined Railroad Company on parcel 97-00-00-00-000-343 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Crestwood Crude Services LLC

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-809 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Frost Bridge Associates LLC

Staff received a report from Norfolk Southern Combined Railroad Company on parcel 97-00-00-00-000-957. The taxpayer representative contacted staff and was advised that any dispute in mileage would need to be settled with Norfolk Southern Combined Railroad Company. Receiving no revised assessment, the Commission approved staff recommendation to approve the report and accept no valuation change.

Georgetown Rail Equipment

Staff received notice from the taxpayer on parcel 97-00-00-00-000-775 which resulted in a company name change. The Commission approved staff recommendation to approve the revision of the name change to Loram Maintenance of Way Inc.

Interstate Commodities Inc.

Staff received a revised report from the prior company representative Indurante & Associates on parcel 97-00-00-00-000-241 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

OmniSource Corporation

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-491 which resulted in a revised assessment. The Commission approved staff recommendation to approve the report and accept the revised values.

RWC Incorporated

Staff received a report from Grand Trunk Western Railroad Company on parcel 97-00-00-00-000-962 which resulted in a company identification error provided by the taxpayer and a revised assessment. The Commission approved staff recommendation to approve the company identification error and accept the revised values.

Tidewater Midstream and Infrastructure Ltd.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-898 which resulted in a revised assessment. The Commission approved staff recommendation to approve the report and accept the revised values.

Allband Communications Cooperative

Staff received a revised report from the taxpayer on parcel 99-99-99-99-999-089 which resulted in a request of continuation of a prior reduction factor. The Commission approved staff recommendation to approve the continuation of a prior reduction factor and accept the revised values.

Brightspeed of Central Michigan Inc

Staff received a revised report from the taxpayer on parcel 99-99-99-99-999-014 which resulted in a piece of real property that was foreclosed on by the county treasurer and no longer belongs to Brightspeed of Central Michigan Inc. The Commission approved staff recommendation to remove the real property from the assessment and accept the revised values.

Spartan Net Company

Staff received a revised report from the taxpayer on parcel 99-99-99-999-132 which resulted in a revised assessment. The Commission approved staff recommendation to approve the report and accept the revised values.

The Final 2023 State Assessed Roll approved and adopted by the Commission incorporated the revised values for the above-reference parcels.

2023 Final State Assessed Roll (Item 4 on agenda)

PA 282 of 1905, being MCL 207.1 through 2017.21, requires that each year the State Tax Commission shall determine the assessed and taxable valuation of and provide for taxation of railroad companies, railcar companies and wired 2-way communication companies actively conducting business in Michigan.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Final 2023 State Assessed Roll with the following values: (Item 7 on agenda)

Railroad Companies

Final True Cash Value	\$ 2,955,602,200
Final Assessed Cash Value	\$ 1,477,801,100
Final Capped Value	\$ 919,887,510
Final Taxable Value	\$ 915,914,234

Telephone and Telegraph Companies

Final True Cash Value	\$ 2,588,339,300
Final Assessed Cash Value	\$ 1,294,169,650
Final Capped Value	\$ 1,445,732,924
Final Taxable Value	\$ 1,294,169,650

Car Loaning Companies

Final True Cash Value	\$ 325,807,400
Final Assessed Cash Value	\$ 162,903,700
Final Capped Value	\$ 162,903,700
Final Taxable Value	\$ 162,903,700

Total Utility Roll

Final True Cash Value	\$ 5,869,748,900
Final Assessed Cash Value	\$ 2,934,874,450
Final Capped Value	\$ 2,528,524,134
Final Taxable Value	\$ 2,372,987,584

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 603 – State Tax Commission Analysis for Equalized Valuation of Real Property. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 4504 – Appraisal Study Listing. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised Form 4435 – 2024 Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad and Car Line Entities. (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 Re-certifications of Computerized Tax Rolls for the following: (Item 11 on agenda)

These certifications will expire on **May 1, 2026**.

New Certifications:

Houghton County
Laird Township

Mason County
Branch Township

Recertification's:

Montcalm County
Richland Township

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

These certifications will expire on **May 1, 2026**.

New Certifications:

Hillsdale County
Amboy Township
Pittsford Township
Ransom Township

Lenawee County
Fairfield Township
City of Hudson

Marquette County
City of Marquette

Monroe County
Ash Township
City of Luna Pier
City of Milan

Washtenaw County
Lodi Township
Pittsfield Charter Township
City of Milan

Recertifications:

Berrien County
Three Oaks Township

Cass County
Marcellus Township

Washtenaw County

Ann Arbor Township
Dexter Township
City of Chelsea

Wayne County

Canton Township
Northville Township
Plymouth Township
Sumpter Township
City of Belleville
City of Garden City
City of Plymouth
City of River Rouge
City of Taylor
City of Wayne
City of Westland

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 13 on agenda) ([Exemptions Special Items 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 MCL 211.154 petitions on the **Concurrence Agenda**. (Item 15 on agenda) ([Concurrence Agenda Link](#))

At 9:12 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.

Donovan Visser spoke on behalf of W. B. Osborn Oil & Gas LTD as their attorney, Krista Jackson spoke on behalf of Ferris Township as their attorney and Heather Hoffman spoke on behalf of Ferris Township as the assessor regarding MCL 211.154 Special Items Agenda petition 154-22-0250.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the MCL 211.154 **Special Items Agenda**. (Item 16 on agenda) ([Special Items Agenda Link](#))

Channing Sevigny spoke on behalf of Autocam Corporation and Kyle TenBroeke, Manager of Essential Services Assessment, spoke on behalf of the assessing unit regarding MCL 211.154 NonConcurrence Agenda petitions 154-22-0745, 154-22-0746 and 154-22-0747.

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

City of Kentwood, Kent County

154-23-0053 SWOBODA INC 41-57-65-011-213
IFT PERSONAL PROPERTY

2021 AV from \$308,600 to \$0 TV from \$308,600 to \$0
2022 AV from \$81,900 to \$0 TV from \$81,900 to \$0

154-23-0054 SWOBODA INC 41-57-65-012-144
IFT PERSONAL PROPERTY

2021 AV from \$28,900 to \$0 TV from \$28,900 to \$0
2022 AV from \$27,400 to \$0 TV from \$27,400 to \$0

154-23-0055 SWOBODA INC 41-50-65-023-992
PERSONAL PROPERTY

2021 AV from \$269,700 to \$607,200 TV from \$269,700 to \$607,200
2022 AV from \$3,100 to \$112,400 TV from \$3,100 to \$112,400

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. (Item 17 on agenda) ([Non-Concurrence Agenda Link](#))

The Commission received for informational purposes only an update on the proposed Neighborhood Enterprise Zone (NEZ) electronic submission project being developed. The project will allow local unit officials to complete the application process for the NEZ program by filling out and submitting an online form and attaching all of the required documents. Once the online form is complete, local units will be able to print or save the PDF version of the application. The NEZ electronic submission and form is scheduled for the Commission's approval at their August 22, 2023 meeting. (Item 18 on agenda)

Public Comment (Item 19 on agenda):

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

Executive Director Buick indicated he was still working on the revised date for the October meeting.

The August 22, 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 10:19 am.

DATE TYPED: June 7, 2023

DATE APPROVED: August 22, 2023

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

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