



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, August 22, 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 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 June 6, 2023. (Item 1 on agenda)

Public Comment – Agenda Item 5-32 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 5-32.

It was moved by Morris, supported by Nolde, and unanimously approved to cancel the September 12, 2023 State Tax Commission Meeting. (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to move the October 10, 2023 State Tax Commission Meeting to Monday, October 23, 2023. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revised State Tax Commission Assessment Administration Complaints and Discipline Policy. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2024. The Commission approved that County certification levels will be based on the highest 2023 certification level

requirement of the local units within each County. Two important notes to consider: (1) If a Township or City required an MMAO Level (4) certification for 2023, the local unit will continue to require an assessor of record with an MMAO Level (4) certification until the local unit can show a decrease in SEV for two consecutive years and (2) The value of wind turbines and photovoltaic (solar) electric generation systems in one or more units may be removed from the total SEV used to calculate required certification level requirements by submitting Form 4742 to request a waiver no later than October 31, 2023. ([Townships and Cities](#)) ([Counties](#)) (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 8 of 2023 Assessor Certification. Three important notes to remember: (1) In order to recertify for 2025, MCAO, MAAO and MMAO assessors must complete the 2024 State Tax Commission Updates Course in addition to the 16 hours of continuing education. (2) Assessors can only complete eight of the required 16 hours of continuing education through approved online courses. (3) In order to recertify for 2025 Michigan Certified Assessing Technicians must complete four hours of continuing education either through a continuing education course approved by the STC for assessing officers or an STC online continuing education course of their choice (excluding the Learning the HP12C Calculator course). (3) If payment in full is not made by December 31, 2024, a written delinquency notice will be provided to the assessing officer or technician. If the full payment and late fee are not received (postmarked) by the Commission by January 31, 2025, the assessor officer or technician will be referred to the Assessor Discipline Advisory Committee. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 9 of 2023 Assessor Certification Level Requirements with an important note that the STC will consider certification level waiver requests specific to an assessor of record if the installation of a wind turbine or photovoltaic (solar) electric generation systems increases the local unit's certification level requirement and impacts the assessing officer's ability to continue to serve as the assessor of record for that local unit by filing Form 5836 before October 31, 2023. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 10 of 2023 2nd Quarter Certified Interest Rates. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 11 of 2023 Random Week for Qualified Business. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revisions of the following 2024 Personal Property Forms: (Item 11 on agenda)

Form 632 – 2024 Personal Property Tax Statement

Form 633 – 2024 Electric Distribution Cooperative Personal Property Statement

Form 2698 – 2024 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report

Form 2699 – 2024 Statement of “Qualified Personal Property” by a “Qualified Business”
(as of 12-31-23)

Form 2807 – 2024 Statement of “Qualified Personal Property” by a “Qualified Business”
(For Additional Reporting)

Form 3589 – 2024 Cable Television and Utility Personal Property Report (as of 12-31-23)

- Form 3595 – 2024 Itemized Listing of Daily Rental Property (as of 12-31-23)
- Form 3612 – 2024 Itemized Listing of Daily Rental Property (as of 12-31-23) (For Additional Reporting)
- Form 3966 – 2024 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-23) Occurring During 2023
- Form 4452 – 2024 Cellular (Wireless) Site Equipment Personal Property Report
- Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Morris, supported by Nolde, and unanimously approved the revisions of the following 2024 State Assessed Forms: (Item 12 on agenda)

- Form 1027 – State Assessed Car Line
- Form 1028 – State Assessed Railroads
- Form 1029 – State Assessed Telephone Companies

It was moved by Morris, supported by Nolde, and unanimously approved the revision of Form 2793 – 24- and 12-Months Sales Ratio Study for Determining the 2024 Starting Base. (Item 13 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revision of the 2024 Form 4606 – Electronic Signature Declaration for Annual State Equalization Reports. (Item 14 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Legislative Report for Neighborhood Enterprise Zone Homestead Exemptions. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the County Equalization Essential Duties Checklist. (Item 16 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding the City of Rockwood, Wayne County request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 17 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated January 24, 2023 and March 17, 2023, filed against assessor Joel Nickels 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 that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff’s recommendation to take no further action and dismiss the complaint against Joel Nickels. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated April 3, 2023, filed against assessor Amanda Lacelle 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 that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Amanda Lacelle. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated May 8, 2023, filed against assessor Charles English 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 that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Charles English. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated May 30, 2023, filed against assessor Paula Moore 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 that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Paula Moore. (Item 18 on agenda)

The Commission reviewed the staff recommendation regarding the complaint dated May 30, 2023, filed against assessor Tyler Longmeyer 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 that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Tyler Longmeyer. (Item 18 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation and release Ms. Shalice Northrop from discipline. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Robert Desjarlais, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and Mr. Desjarlais shall be placed on probation and cannot act as assessor of record for any additional local units. While under probation, Robert Desjarlais shall complete a course on New, Loss, Additions and Losses, 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. Mr. Robert

Desjarlais shall also successfully complete the MCAO program. Upon successful completion of the New, Loss, Additions and Losses course and the MCAO program within the specified time frame Mr. Robert Desjarlais shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete the course or the MCAO program within the specified time frame waives all rights to further informal resolution and will automatically result in a referral to MOAHR for formal hearing. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Connie Anderson, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Connie Anderson shall complete a course on Organization or Time Management, 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 Organization or Time Management course within the specified time frame Ms. Connie Anderson shall be released from discipline. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. John Cunningham, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Mr. John Cunningham shall complete a course on Organization or Time Management, 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 Organization or Time Management course within the specified time frame Mr. John Cunningham shall be released from discipline. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Roger Smith, holding a formal hearing before the Michigan Office of Administrative hearings and Rules (MOAHR) in abeyance. Mr. Roger Smith shall complete a course on Organization or Time Management, 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 Organization or Time Management course within the specified time frame Mr. Roger Smith shall be released from discipline. (Item 19 on agenda)

Executive Director Buick stated the official order to assume jurisdiction of the 2023 assessment roll for Marenisco Township, Gogebic County had been removed from the agenda pending further review. (Item 20 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for Manistee Township, Manistee County as an uncertified unit and order that a review of the assessing practices as determined by the 2024 audit follow-up review be conducted before the roll can be certified and returned. The Commission further orders that a bill be sent to Manistee Township, Manistee County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 21 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for Greenwood Township, Oscoda County as an uncertified unit and order that Greenwood Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2024 assessment roll. The Commission further orders that a bill be sent to Greenwood Township, Oscoda County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 22 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for Delaware Township, Sanilac County as an uncertified unit and order that Delaware Township hire an outside party, who has been approved by the Executive Director of the State Tax Commission, to fix the deficiencies noted in the roll and to complete that work for the 2024 assessment roll. The Commission further orders that a bill be sent to Delaware Township, Sanilac County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 23 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for the City of Harrison, Clare County as an uncertified unit. The Commission ordered that the 2023 Assessment Roll be certified and returned to the City of Harrison, Clare County and require that the 2023 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 22, 2023, become the official assessed and taxable valuations for the 2023 year. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for Stronach Township, Manistee County as an uncertified unit. The Commission ordered that the 2023 Assessment Roll be certified and returned to Stronach Township, Manistee County and require that the 2023 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 22, 2023, become the official assessed and taxable valuations for the 2023 year. (Item 25 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to assume jurisdiction of the 2023 Assessment Roll for the City of Menominee, Menominee County as an uncertified unit. The Commission ordered that the 2023 Assessment Roll be certified and returned to the City of Menominee, Menominee County and require that the 2023 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 22, 2023, become the official assessed and taxable valuations for the 2023 year. (Item 26 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 27 on agenda)

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

New Certifications:

Houghton County
Schoolcraft Township
Torch Lake Township

Mason County
Hamlin Township
Logan Township
Sheridan Township

St. Clair County
Columbus Township

Recertification's:

Jackson County
Village of Concord

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 28 on agenda)

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

New Certifications:

Bay County
City of Bay City
Frankenlust Township
Garfield Township
Merritt Township
Portsmouth Township

Hillsdale County
Camden Township

Mecosta County
Millbrook Township
Wheatland Township

Ottawa County
City of Coopersville
City of Grand Haven
Blendon Township
Chester Township
Crockery Township

Recertifications:

Gladwin County
Billings Township

Macomb County
City of Grosse Pointe Shores

Ottawa County
City of Hudsonville

Roscommon County
Lake Township

Wayne County
City of Gibraltar
City of Grosse Pointe
City of Grosse Pointe Farms
City of Grosse Pointe Park
City of Grosse Pointe Woods
City of Grosse Pointe Shores
City of Riverview
City of Southgate
City of Wyandotte

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the new electronic submission system for Neighborhood Enterprise Zone Exemptions, Attainable Housing Exemptions, and Residential Housing Exemptions. (Item 29 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation to delay the implementation of the new form versions, previously approved by the Commission on May 8, 2023 and June 6, 2023, until 2024 for the 2025 equalization cycle of Form 602 (L-4018P) – Analysis for Equalized Valuation – Personal Property, Form 603 (L-4018R) – Analysis for Equalized Valuation – Real Property, and Form 4504 (L-4015a) – Appraisal Study Listing. It had been determined that BS&A Software could not guarantee they would have the programming completed for implementation in 2023 for the 2024 equalization cycle of the forms. (Item 30 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 31 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 32 on agenda) ([Exemptions Agenda Link](#))

Public Comment (Item 33 on agenda):

Jared Belka from Warner Norcross + Judd LLP spoke on behalf of the City of Bay City's Attorney and Wade Slivik spoke on behalf of the City of Bay City Assessing Department regarding 213 Development, Obsolete Property Rehabilitation Act Application 3-16-0021. The City requested the Commission support the extension of the certificate 3-16-0021 for an additional 6 years.

Executive Director Buick indicated he was moving forward with hiring additional staff to fill vacancies within the Department.

The October 23, 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 9:55 am.

DATE TYPED: August 23, 2023

DATE APPROVED: October 23, 2023

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

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

DRAFT