



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, December 19, 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 November 14, 2023. (Item 1 on agenda)

Public Comment – Agenda Policy Items 3-28 Only (Item 2 on agenda):

No member of the public wished to speak regarding agenda items 3-28.

It was moved by Morris, supported by Nolde, and unanimously approved to allow the reconsideration of classification appeals 23-008, 23-009, 23-010 and 23-011 but retained the prior determination of Residential Real. The Commission approved to allow the reconsideration of classification appeal 23-012 and changed the classification to Agricultural Real. The Commission also approved to allow the reconsideration of classification appeals 23-017, 23-018, 23-019, 23-022, 23-023, 23-024, 23-025, 23-026, 23-027, and 23-028 but retained the prior determination of Commercial Real. (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to recognize students who have successfully completed their course work during the 2023 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 4 on agenda)

The STC recognized the following 178 Michigan Certification Assessing Technicians:

Julie M. Adams
Michael P. Babecki
Gabrielle M. Bailey
Kevin D. Bartz

Morgan L. Arens
Jennifer Babcock
Brian Barbieri
Jeff Bauer

Katherine R. Arroyo
Ulises Bacilio
Jodi L. Barrons
Payton C. Bauman

Hope N. Bedford
Stephanie A. Broderick
Cathy J. Burke
Janice L. Butler
Angela Cantu
Lucas C. Carl
Brandy Conran
Darryl Crews
Calvin B. Davis
Levi H. DeHollander
Melissa A. Drouillard
Samantha Danielle Edwards
Jessica E. Erhardt
Daniel R. Faulkner
Elizabeth M. Gaines
Shawna M. Gilbert
Tracie L. Gothard
Jack D. Hadley
Rachel Marie Hall
Christopher Hefty
Jessica J. Herek
Tygar L. Hirt
David Alexander Howarth
Olivia L. Hunsucker
Cloe Iris-Lorene Jellison
Mallory L. Johnston
Patricia Jones-Aziz
Matthew G. Kinney
Eranda Kristo
Keri L. Lanning
Tyler M. Lemke
Kaitlyn M. Longroy
Amanda L. Martens
Sarah B. McCullough
Thomas A. McMahan
Allison J. Miller
Peter Morman
Corbin Nickelson
Amy L. Peak
Audrey A. Plath
Aurora M. Price
Thomas J. Roenicke
Shang D. Rule
Sara I Schneider
Christina Michelle Shoen
Lynnae J. Smith
Jeremy Marshall Steele
Shellie Stone

Russell Bedford
Marissa Brunette
Sherlyn MS Burkhardt
Taylor N. Butler
Ethan G. Carden
Gwen L. Chirico-Brandon
Brittany Ann Cooley
Elizabeth M. Cuellar
Amber L. Dedes
Mauricia Lateene Dodson
Tabitha N. Druso
Michael Ekhart
Matthew Farnsworth
Cynthia L. Flower
Deanna L. Garbacik
Shelly Gilbert
Jennifer E. Goudreau
Emily S. Hadlock
Kelly Hawk
Mitchell Hein
Jacob E. Hildebrand
Hannah Hoard
Debra Marie Hughes
Julie K. Jackson
Haley B. Johnson
Jakob D. Jollay
Darby Karwat
Melissa A. Klenk
Jenna Kuick
Michael J. Leasher
Stacy A. Liberty
Marlene M. Lott
Timothy Mayer
Rebekah R. McDaniel
Summer L. McMullen
Maria Carina Miller
Jessica K. Morris
Sullivan R. O'Leary
Durrell E. Piggee
Ashton M. Pongratz
Jordan T. Quintero
Adam M. Roose
Michele D. Sant Angelo
Tonya R. Shea
Crystal Silorey
Carrie A. South
Robert Stinson
Justin J. Sumbur

Estee E. Bitzer
Kathy L. Bunker
Christian Burnett
Todd Wayne Butler
Joan E. Carey
Michael Climer
Michael K. Crankson
Juozas Joseph-Lee Dainelis
Daniel J. DeFranco
Kimberly S. Dowrie
Nicole L. Dufty
Julian Emerson
Adam L. Faulkner
Katie Frederick
Lisa M. Ghallozi
Kevin Gill
Tera A. Green
Kimberly M. Hale
Renee A. Hazen
Tammie M. Henne
Christopher W. Hinkle
Brian A. Hopper
Renee L. Humes
Caitlin M. Jacobs
Nelisha R. Johnson
Alexander L. Jones
Michelle Keller
Mark Anthony Koswenda
Garrett W. Langen-Muir
Laurie Jo Lemke
Phillip J. Longoria II
Ramy Mansour
Emily G. McCleery
Meryl A. McKeever
Emily Meinema
Brandy Mitchell
Shannon M. Nelson
Barbara A. Parrett
Elliott D. Pigee
Benjamin Pouch
Jennifer K. Reed
Kayla Marie Rothenberg
Rachel E. Sargent
Laurie M. Sheldon
Patricia A. Simchak
Carl A. Sperling
Patricia Stone
Joshua T. Tanghe

Kelsey M. Taylor
Justin E. Vasseau
Theresa A. Waldo
Thomas F. Welsh
Katelyn M. Wheaton
Brian Williams
Christine Witmer
Thomas G. Ziviski

David M. Upchurch
Kacey Vogt
Nanette S. Walsh
Vanessa Werner
Lori L. White
Jennifer L. Willis
Claudette A. Wizniuk

Jennifer M. VanBoerdonk
Shawna L. Waibel
Shelley Welch
Autumn Westbrook
Philip D. Whitfield
Natalie Winter
Jamie L. Yokubonus

The STC recognized the following 101 Michigan Certified Assessing Officers:

Kelli M. Ableidinger
Gabrielle M. Anderson (Bailey)
Holli K. Beeck
Mark Bernabei
Brian Buter
Brian J. Chopp
Stephanie Crane
Duncan Cunard
Marybeth L. Dame
Daniel DeKimpe
Pierce M. DesJarlais
Pamela A. Dusci
Daniel A. Fette
Cheryl J. Fox
Andrea Grossi
Sherry L. Hickmott
Kevin R. Hughes
Meghan Rose Keeley
Douglas A. Kruger
Michael J. Leasher
Dennis A. Lord
Sabrina McGirr
Gabriel J. Monroe
Sydney M. Moya
Michele Oberholtzer Zimmerman
Rebecca M. Patterson
Curtis M. Sawdon
Kristi M. Sidelko
Carrie A. South
Heidi Tice
Alice D. VanHassel
Michael A. Visbara
Gequaita N. Williams
Timothy S. Zabik

April M. Alberty
Leticia M. Austin
Kiley S. Bengel
Arielle J. Bullard
Gregory Byc
Andrew Clark
Michael K. Crankson
Casey L. Currey
Jeffery R. Dean
Jennifer L. DeLorge
Max J. DeVoogd
Nigel D. England
Jodi Fetting
Kaneisha E. Gadson
Dale K. Hart
Christoph W. Hinkle
Julie K. Jackson
Glenn R. Kibe
Brittany L. Kuhnle
Michael Lehman
Kevin Marshall
Meryl McKeever
Jessica Morris
Molly R. Nienhuis
Jessica W. Pakiela
Ashton Pongratz
Caryn A. Showerman
Nicholas M. Siegel
Michele Story
Richard J. Tschirhart
Megan VanLoo-Grimm
Shawna L. Waibel
Dorothy M. Willoughby
Ann Zelek

Scott D. Ament
Jillian R. Batchelor
Heather M. Berger
Janet Burke
Beth Canaley
Russel Cook
Stacy S. Crawford
Juozas Joseph-Lee Dainelis
Isaac J. Degraffenreid
Damon DeShazer
Deon J.D. Dismuke
Ashley Fallon
Alec J. Firack
Cindy L. Garber
Douglas Hasset
Danielle Hughes
Cloe Iris-Lorene Jellison
Shawn R. Knoll
Garrett W. Langen-Muir
Mark H. List
Amanda L. Martens
Daniel D. Mills
Travis Morse
Brande Nogafsky
Morgan A. Pankiewicz
Carolyn L. Roden
Zehra Siddiqui
Shannon M. Sirpilla
Denise Lynn Taylor
Elizabeth VanDenBosch
Andrey M. Vanneste
William W. Welch
Shirley Wyatt

The STC recognized the following 39 Michigan Advanced Assessing Officers:

Samantha L. Albright	Christopher M. Babecki	Kristin A. Bouscher
Melissa Brooks	Peter Casler	Thomas G. Clements, III
Andrew Colver	Amber L. Conklin	Jessica L. Crawford
KalaMae Dunn	Danielle F. Golembiewski	Brianna L. Hardaker
Jonathan Hogwood	Bryan J. Huffman	Johnnie G. Lindsey
Mark A. Lorkowski	Marcin P. Lubas	Tyler Malek
Kayla M. Marchington	Melissa M. Mayhew	Ian C.B. Noyes
Jill M. Pawley	Chad A. Razmus	Hannah I. Rodriguez
Scott M. Rokos	Katie J. Roodvoets	Kristi R. Thompson
Collin J. Wagaman	Jared D. Welsh	Becky A. Woodington
Cynthia Burton	Nicole M. Travers	Joshua Bouman
Madison C. Davis	Christina Dobbs	Erin J. Mahalak
Lisa A. Johnson	Brett K. Wallace	Eamon R. Carmody

The STC recognized the following 6 Michigan Master Assessing Officers:

Benjamin J. Griffin	Jacob T. Liberati	Lyndsey E. Shembarger
Joseph VanHassel	Megan VanHoose	Janeene Ziozios

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 20 of 2023 Board of Review for 2024. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 21 of 2023 July and December Boards of Review. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 22 of 2023 MCL 211.7u Poverty Exemption. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 23 of 2023 Local Unit Audit of MCL 211.7u Poverty Exemptions. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 24 of 2023 Qualified Errors under MCL 211.53b. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised Board of Review Questions and Answers. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised Policy Regarding Requests for Percentage Reductions in Taxable Value for Poverty Exemptions Under MCL 211.7u. (Item 11 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 607 – Report of Assessment Roll Changes and Classification. (Item 12 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 4565 – 2024 Wind Energy System Report. (Item 13 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 5762 – 2024 Solar Energy System Report (as of 12-31-2023). (Item 14 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt Form 5965 – Application to Request 2021 Eligible Manufacturing Personal Property (EMPP) Exemption Under PA 211 of 2023. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the following revised 2024 Forms: (Item 16 on agenda)

- Form 3991 – Gas Turbine and Diesel Electric Generator Report
- Form 4070 – Hydroelectric Report – Real Property
- Form 4094 – Steam Electric Report

The Commission for informational purposes only received an update on the 2024 Board of Review and Assessor Trainings. Under State Tax Commission policy following implementation of PA 660 of 2018, all Board of Review members are required to attend training approved by the State Tax Commission once every two years beginning in 2022. During 2023-year, Property Services Division conducted in-person trainings across the state as well as virtual trainings via Zoom. All certified assessing officers (MCAO, MAAO, MMAO) and all certified assessing technicians (MCAT) must take the 2024 STC Updates training as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2023 and ending October 31, 2024. The 2024 STC Updates training will be available on the Online Education Portal site in January 2024. The Commission received the schedule of trainings for January and February 2024 and additional trainings will be provided throughout 2024. (Item 17 on agenda)

The Commission for informational purposes only received an update on the STC CAMA Data Standards. During 2023, the STC CAMA Data Standards Committee met on June 6, August 22, September 21, and November 22, 2023. The primary emphasis during the 2023 year was to limit what was included in the CAMA Data Standards to items considered to be core components of the standards and moving descriptive and explanatory items out of the standards into a new document, *The CAMA Data Standards Resource Guide*. The Resource Guide is nearing completion and will be available for educational courses and general distribution early in 2024. CAMA Data Standards training during 2024 will include the CAMA Data Standards Resource Guide and will further explain the features and benefits of the CDS to assessors and equalization staff. Training currently being developed, such as the STC Updates Course, will include the CDS. Training on the CDS will be included in courses instructed by PSD staff and in some courses offered by MAA and MAED. On January 4, 2024, MAED is hosting a standards workshop and one of the topics will be CDS education with the goal of promoting CDS education into courses offered during 2024. (Item 18 on agenda)

The Commission for informational purposes only received an update from Education Coordinator Will Gast on the Assessor Education Programs and accepted the following summary: (Item 19 on agenda)

Michigan Certified Assessing Technician (MCAT) Program:

The MCAT Program was offered throughout the state at various dates and locations by outside organizations and the State. The program continues to be successful with 178 new MCAT's certified in 2023. The program will be offered through the State seven times in 2024. Staff will continue to update the course materials and the course and exam will remain in person for the 2024 year.

Michigan Certified Assessing Officer (MCAO) Program:

MCAO Programs were offered as a 6-month online/lecture hybrid program. The following MCAO Programs were offered in 2023: January programs were offered in Lansing, Marquette, and Novi. A program took place in Gaylord that began in April. June programs were again offered in Lansing and Novi. There were 101 new MCAO's certified during 2023. The MCAO program has been modified and updated for the upcoming January program. The MCAO program will now consist of 10 chapters including updated text and assignments. The classroom sessions will be held weekly in a virtual format. The exams will remain in person. The MCAO syllabus has been updated to clarify the new format. The application period for the January 2024 classes have reached our pre-determined limit of 70 applicants. Staff will continue to update the course materials and adapt to any needed adjustments within the new format for the 2024 year.

Michigan Advanced Assessing Officer (MAAO) Program:

The MAAO Program is a one-year online/lecture hybrid program. Individuals who have held their MCAO certification for one year may enter the MAAO program. The program consists of seven individually tested chapters along with a USPAP lecture. The program was offered in April and October of 2023. In addition, the STC offered sixteen self-paced courses in 2023. The one-year program will continue to be offered in both April and October 2024 and the self-paced courses which run concurrently with the full programs will also be offered. There were 39 new MAAO's certified in 2023. Staff will continue to update the course materials and for all exams to be held in person for 2024 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

Michigan Master Assessing Officer (MMAO) Program:

The MMAO Program is a comprehensive one-year program. Individuals who have held their MAAO certification for one year may enter the MMAO program. The program begins with four six-week classes offered in an online/hybrid format: Advanced Market, Advanced Income, Advanced Depreciation & Highest and Best Use and Final Reconciliation. Students have their first of two exams at the end of 24 weeks and write an appraisal report. Students have one retake opportunity for both exams and must achieve 75% to pass. The appraisal report is not a case study nor is it a demonstration narrative. It includes: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation. Students must achieve 75% on the appraisal report and are allowed a one-time resubmission for final grading. The October 2023 Program began with sixteen students enrolled. Five students successfully completed the appraisal report along with box exams and achieved MMAO certification. There was one applicant to receive MMAO certification through IAAO reciprocity and passing the reciprocity exam. The October 2023 Program began with nineteen students enrolled and three more students will join the

program due to receiving temporary withdrawals from the previous program. Staff will continue to update the course materials and all exams will be held in person for 2024 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

The Commission for informational purposes only received an update from Education Coordinator Will Gast on the 2023 PA 660 Reviews. In order to meet the statutory requirements, the State Tax Commission has contracted with Reason Consulting to conduct the PA 660 reviews in all local units in the State. The current five-year cycle began in 2023. In 2023, 322 local unit reviews were conducted in 18 counties. Additionally, follow up reviews from the previous AMAR reviews were conducted in 68 local units. The PA 660 Audit begins with three questions that have been given the designation of substantial. The substantial questions pertain to Land Valuation Studies, ECF Analysis, and Overrides. Following the substantial questions, the review consists of twelve questions that have been given the designation of technical. A unit that does not pass a substantial item has been given the designation of non-compliance. A unit that passes the substantial items and has less than four technical issues, is given the designation of substantially compliant. The Commission accepted the following summary: (Item 20 on agenda)

1. Of the 322 local units reviewed, 131 units had perfect reviews. In total, 290 units were given a designation of substantially compliant. 32 units were given a designation of non-compliance and will have an automatic follow up review in 2024.
2. The 2023 reviews indicated positive results in the substantial and technical portions of the review:
 - Land Studies and Land Adjustments passed at 94.10%
 - ECF Studies passed at 97.20%
 - Overrides and Flat Land Values passed at 96.89%
 - Approved CAMA System passed at 100%
 - Contact Information Policy passed at 74.84%
 - Online Information passed at 87.58%
 - Assessment Notice Requirements passed at 92.86%
 - Support Staff and BOR Training passed at 87.89%
 - Use of the Administration Fee passed at 99.07%
 - Personal Property Canvass passed at 100%
 - BOR Authority passed at 94.41%
 - Exemption Determination Policy passed at 99.69%
 - Supervising the Preparation of the Assessment Roll passed at 95.96%
 - Poverty Guidelines passed at 71.12%
 - CAMA Data Standards passed at 98.76%
3. Sixty-eight follow up reviews were conducted on local units who still had issues remaining from previous year AMAR reviews. Of those, 36 will require another follow up review in 2024.
4. We anticipate approximately a total of 68 local units, 36 from the previous year and 32 from the 2023 reviews, will require a follow up review in 2024.

5. In 2023, the STC returned assessment rolls to two units and assumed the assessment roll in three units due to audit related issues.
6. The new PA 660 audit and audit related materials is available on the STC website. To ensure that the training would be available to each assessor that will be involved in the reviews, staff has developed in-person training sessions strategically located in or near the counties involved. Staff also provided an online class for those that could not make the in-person classes.

It was moved by Morris, supported by Nolde, and unanimously approved to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review by providing a Certificate of Achievement to the following: (Item 21 on agenda)

Alcona County

Alcona Township
 Harrisville Township
 Haynes Township
 Mitchell Township

Curtis Township
 Hawes Township
 Millen Township
 City of Harrisville

Allegan County

Allegan Township
 Fillmore Township
 Leighton Township
 Salem Township
 Trowbridge Township
 Wayland Township
 City of Douglas
 City of Otsego

Cheshire Township
 Hopkins Township
 Martin Township
 Saugatuck Township
 Valley Township
 City of Allegan
 City of Holland
 City of Saugatuck

Alpena County

Green Township
 Maple Ridge Township

Long Rapids Township
 Wilson Township

Barry County

Barry Township
 Johnstown Township
 City of Hastings

Carlton Township
 Woodland Township

Cass County

Howard Township

Porter Township

Charlevoix County

Charlevoix Township
 Norwood Township
 Wilson Township

Hudson Township
 St. James Township
 City of East Jordan

Clinton County

Bengal Township
 Duplain Township
 Ovid Township
 Watertown Township

Dallas Township
 Olive Township
 Riley Township
 Westphalia Township

City of Dewitt
City of St. Johns

City of Ovid

Emmet County

McKinley Township
City of Petoskey

Springvale Township

Gladwin County

Billings Township
Grim Township
Hay Township
Secord Township

Buckeye Township
Grout Township
Sage Township
Tobacco Township

Grand Traverse County

Blair Township
Garfield Township
Green Lake Township
Peninsula Township

East Bay Township
Grant Township
Mayfield Township
City of Traverse City

Hillsdale County

Adams Township
Hillsdale Township
Moscow Township
City of Hillsdale

Fayette Township
Jefferson Township
Wheatland Township

Ingham County

Alaiedon Township
Lansing Township
Onondaga Township
Wheatfield Township
Williamstown Township
City of Mason

Ingham Township
Meridian Township
Stockbridge Township
White Oak Township
City of Leslie

Kalamazoo County

Brady Township
Kalamazoo Township
Richland Township
Texas Township
City of Kalamazoo

Comstock Township
Pavilion Township
Ross Township
Wakeshma Township

Lapeer County

Deerfield Township
Lapeer Township
City of Imlay

Elba Township
Oregon Township
City of Lapeer

Lenawee County

Blissfield Township
Fairfield Township
Macon Township
Palmyra Township
City of Adrian
City of Morenci

Deerfield Township
Franklin Township
Medina Township
Rollin Township
City of Hudson

Manistee County

Bear Lake Township
Dickson Township
Maple Grove Township
Onekama Township

Cleon Township
Filer Township
Norman Township
City of Manistee

Midland County

Edenville Township
Midland Township
City of Midland

Larkin Township
Warren Township

Montmorency County

Albert Township
Briley Township

Avery Township

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Legislative Reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2022 and 2023 Tax Years. (Item 22 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2024 Pipeline Economic Factor for ANR Pipeline Company, Great Lakes Gas Transmission and Northern Natural Gas Company and adjust the factor previously approved to an economic factor of 75% (percent good) and limit the application of the economic factor to personal property assets reported on Table J of Form 3589 *Cable Television and Utility Personal Property Report*. Said factor would not apply to any assets reported on Form 632 *Personal Property Statement* or any other personal property reporting forms utilized by ANR Pipeline Company, Great Lakes Gas Transmission or Northern Natural Gas Company. (Item 23 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and release Ms. Dulcee Ranta from discipline. (Item 24 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. Kenneth Wimmer, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Mr. Kenneth Wimmer shall fully participate in and successfully complete Chapters 1 – 5 of the 2024 Michigan Certified Assessing Officer (MCAO) program, which includes timely submission of all assignments and passing the exam. Upon successful completion of the required chapters and exam, Mr. Kenneth Wimmer shall reappear before the Assessor Discipline Advisory Committee. Failure to successfully complete the required chapters and exam shall result in Mr. Kenneth Wimmer automatically being referred to MOAHR for a formal hearing. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Kyle Harris to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's original recommendation and adopt the official order to refer Mr. Timothy

Teed to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. However, Mr. Timothy Teed did not complete his required continuing education requirements to be certified for 2024, therefore, his certification expires on December 31, 2023 and there will be no certification upon which the Commission can act. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's original recommendation and place Mr. Andrew Clark on probation along with other restrictions on his certification. However, Mr. Andrew Clark did not complete his required continuing education requirements to be certified for 2024, therefore, his certification expires on December 31, 2023 and there will be no certification upon which the Commission can act. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's original recommendation and adopt the official order to refer Ms. Stephanie Clifford to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration. However, Ms. Stephanie Clifford did not complete her required continuing education requirements to be certified for 2024, therefore, her certification expires on December 31, 2023 and there will be no certification upon which the Commission can act. (Item 24 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 25 on agenda)

These certifications will expire on May 1, 2027.

New Certifications:

Benzie County

Colfax Township
Inland Township

Gogebic County

Marenisco Township

Jackson County

Village of Brooklyn

Van Buren County

Antwerp Township
Arlington Township
Geneva Township
Paw Paw Township
Village of Decatur

Recertifications:

Grand Traverse County

Peninsula Township
Union Township

Jackson County

Napoleon Township
Village of Hanover
Village of Springport

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 26 on agenda)

These certifications will expire on May 1, 2027.

New Certifications:

Arenac County

Arenac Township
Whitney Township

Clinton County

Bath Township

Iosco County

AuSable Township
Tawas Township
Wilber Township

Livingston County

Tyrone Township

Macomb County

City of Roseville

Mason County

Hamlin Township

Saginaw County

Brant Township
Carrollton Township
Lakefield Township

Recertifications:

Gratiot County

City of Alma

Kent County

Alpine Township

Lenawee County

Rollin Township
Woodstock Township

Mecosta County

City of Big Rapids

Oakland County
City of Northville

Roscommon County
Lyon Township

Saginaw County
Saginaw Township

Wayne County
City of Northville

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation for Commercial Rehabilitation Certificate C2021-017 for Sakura Novi, LLC. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the remaining **Exemptions Special Items Agenda**. (Item 27 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 28 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 29 on agenda) ([Concurrence Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on all MCL 211.154 **Non-Concurrence** Agenda petitions. (Item 30 on agenda) ([NonConcurrence Agenda Link](#))

Exemption Hearings (Item 31 on agenda)

No taxpayer or representative appeared before the Commission.

Jared Belka from Warner Norcross & Judd LLP spoke on behalf of the City of Bay City, Jenifer Acosta spoke on behalf of 213 Development, LLC, and Wade Slivik spoke on behalf of the City of Bay City as the assessor and spoke before the State Tax Commission regarding Agenda Item #32 – Reconsideration of 213 Development, LLC Obsolete Property Rehabilitation Exemption Certificate #3-16-0021.

It was moved by Morris, supported by Nolde, and unanimously approved to accept the reconsideration from 213 Development LLC and reverse their August 22, 2023 decision and approve the extension for a period of six years with an effective date of December 31, 2023 at the original assessed and taxable value for Obsolete Property Rehabilitation Exemption Certificate #3-16-0021 for 213 Development, LLC. A roll call vote was also made by Chairperson Nolde with Commissioner Morris voting yes and Chairperson Nolde voting yes. There was a quorum present. (Item 32 on agenda)

Public Comment (Item 33 on agenda):

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

Other Items for Discussion (Item 34 on agenda):

Executive Director Buick indicated he would like permission to make the necessary changes on the Disabled Veterans Exemption Frequently Asked Questions to accommodate the BS&A changes and include new questions that have been received. The revised FAQ will be provided to the Commission for formal approval at their February meeting. The Commission approved to allow staff to make the necessary changes to the Disabled Veterans Exemption FAQ's.

Executive Director Buick provided the Commission with an update regarding the vacancies within the Department.

February 20, 2024, 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 10:03 am.

DATE TYPED: December 20, 2023

DATE APPROVED: February 20, 2024

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

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