



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. Pigeo  
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](http://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**

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

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