GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

For

Tuesday, August 19, 2025

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
Nancy L. Quarles, Member STC

Joycelyn Isenberg, Executive Director
LaNiece Densteadt, Recording Secretary

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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 10, 2025. (Item 1 on agenda)

Public Comment – Agenda Policy Items 4-24 Only (Item 2 on agenda):

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

It was moved by Morris, supported by Quarles, and unanimously approved to cancel the September 9, 2025 State Tax Commission Meeting. (Item 3 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities, and Counties for 2026. The Commission approved that County certification levels will be based on the highest 2025 certification level requirement of the local units within each County. Two important notes to consider: (1) If a Township or City required and MMAO Level (4) certification for 2025, 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, 2025. (Township and City Certification Level Requirements) (County Certification Level Requirements) (Item 4 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 6 of 2025 Random Week for "Qualified Business". (Item 5 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 7 of 2025 Assessor Certification. Five important notes to remember: (1) In order to recertify for 2027, MCAO, MAAO and MMAO assessors must complete the 2026 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 2027 Michigan Certified Assessing Technicians must complete four hours of continuing education **or** the 2026 State Tax Commission Updates course. (4) Technicians have the option to complete any 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) offered through the STC Online Education Portal. (5) If payment in full is not made by December 31, 2026, 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, 2027, the assessing officer or technician will be referred to the Assessor Discipline Advisory Committee. (Item 6 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 8 of 2025 Assessor Certification Level Requirements for 2027 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, *State Tax Commission Application for Assessor Certification Level Waiver* before October 31, 2025. (Item 7 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 9 of 2025 2nd Quarter Certified Interest Rates. (Item 8 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved the revisions of the following 2026 Personal Property Forms: (Item 9 on agenda)

- Form 632 – 2026 Personal Property Tax Statement
- Form 633 – 2026 Electric Distribution Cooperative Personal Property Statement
- Form 2698 – 2026 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report (as of 12-31-25)
- Form 2699 – 2026 Statement of "Qualified Personal Property" by a "Qualified Business" (as of 12-31-25)
- Form 2807 – 2026 Statement of "Qualified Personal Property" by a "Qualified Business" (For Additional Reporting)

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- Form 3589 – 2026 Cable Television and Public Utility Personal Property Statement (as of 12-31-25)
- Form 3595 – 2026 Itemized Listing of Daily Rental Property (as of 12-31-25)
- Form 3612 – 2026 Itemized Listing of Daily Rental Property (as of 12-31-25) (For Additional Reporting)
- Form 3966 – 2026 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment (as of 12-31-25) Occurring During 2025
- Form 4452 – 2026 Cellular (Wireless) Site Equipment Personal Property Report
- Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Morris, supported by Quarles, and unanimously approved the revisions of the following 2026 State Assessed Forms: (Item 10 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 Quarles, and unanimously approved the revision of Form 4626 – Assessing Officer's Report of Taxable Values as of State Equalization in May. (Item 11 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved the revision of Form 4606 – Annual 2026 Electronic Signature Declaration for Electronic Filing of Forms 3215, 2795 (L-4046), 4626, and Millage Rates. (Item 12 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved the revision of Form 606 (L-4021) – Assessment Roll Changes Worksheet. (Item 13 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved the revision of Form 4618 (L-4015) – Sales Study List. (Item 14 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Form 6188 – Tentative Recommended Equalization Ratios and Estimated Multipliers Statement. (Item 15 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the revised staff recommendation on the following 2025 PA 660 Assessment Roll Audit Appeals: (Item 16 on agenda)

<u>Oceola Township, Livingston County – Bonny Moore, Township Assessor</u>
Affirmed the initial determination of Substantial Compliance with one technical compliance item 14, not meeting the guidelines.

<u>Harris Township, Menominee County – Marc Kleiman, Township Assessor</u>
Affirmed the initial audit determination of Noncompliance, with a follow-up review in 2026 with a corrective action plan to be submitted within 60 days of State Tax Commission's ruling.

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Daggett Township, Menominee County – Leon Felch, Township Assessor
Amend the initial audit determination to Substantial Compliance with technical compliance items 8 and 11 not meeting the guidelines.

Lake Township, Menominee County – Leon Felch, Township Assessor
Amend the initial audit determination to Substantial Compliance with technician compliance items 8 and 11 not meeting the guidelines.

Nadeau Township, Menominee County – Leon Felch, Township Assessor
Amend the initial audit determination to show Substantial Compliance with all items meeting the guidelines.

Spalding Township, Menominee County – Leon Felch, Township Assessor
Amend the initial audit determination to Substantial Compliance with technical compliance item 8 not meeting the guidelines.

City of Stephenson, Menominee County – Leon Felch, City Assessor
Amend the initial audit determinations to Substantial Compliance with all items meeting the guidelines.

Stephenson Township, Menominee County – Leon Felch, City Assessor
Amend the initial audit determination to Substantial Compliance with technical compliance item 8 not meeting the guidelines.

Hancock Township, Houghton County – Mark Maki, Township Assessor
Affirmed the initial results of Noncompliance, with a follow-up review in 2026 with a corrective action plan to be submitted within 60 days of the State Tax Commission's ruling.

Skandia Township, Marquette County – Mark Maki, Township Assessor
Affirmed the initial results of Noncompliance, with a follow-up review in 2026 with a corrective action plan to be submitted within 60 days of the State Tax Commission's ruling.

The Commission received for informational purposes only a memorandum from staff indicating there had been a program adjustment to the Michigan Master Assessing Officer (MMAO) program. Beginning with the October 2025 program students will be required to submit their subject selection and meet with their panel members at the conclusion of the first chapter to allow the student to apply what they are learning to their appraisal report as they are working through the chapters. There will also be an added in-person orientation session that will cover the requirements of the appraisal report that will take place one week after the program begins. (Item 17 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on the New Certifications and Re-certifications of Computerized Tax Rolls for the following: (Item 18 on agenda)

These certifications will expire on May 1, 2028.

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New Certifications:

Alpena County
- Sanborn Township

Benzie County
- Platte Township

Calhoun County
- Lee Township

Clare County
- Greenwood Township

Crawford County
- City of Grayling
- Beaver Creek Township
- Frederic Township
- Grayling Township
- Lovells Township
- Maple Forest Township
- South Branch Township

Isabella County
- Chippewa Township
- Coe Township
- Fremont Township
- Wise Township

Jackson County
- Village of Parma

Leelanau County
- Kasson Township

Manistee County
- Stronach Township

Mecosta County
- Fork Township

Montcalm County
- City of Carson City
- City of Stanton
- Winfield Township

Montmorency County
- Hillman Township
- Loud Township
- Montmorency Township

Ogemaw County
- City of Rose City
- Cumming Township
- Edwards Township
- Goodar Township
- Horton Township
- Logan Township

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Richland Township
Village of Prescott
West Branch Township

Recertifications:

Iosco County
City of Tawas City

Isabella County
City of Mount Pleasant
Deerfield Township
Lincoln Township
Union Charter Township
Village of Rosebush
Broomfield Township
Isabella Township
Sherman Township
Vernon Township

Lapeer County
Lapeer Township

Mecosta County
Chippewa Township

Menominee County
Cedarville Township
Menominee Township

Montcalm County
Eureka Charter Township

Osceola County
Hartwick Township
Middle Branch Township
Marion Township

Saginaw County
Bridgeport Charter Township

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on the New Certifications and Re-certifications of Computerized Assessment Rolls for the following: (Item 19 on agenda)

These certifications will expire on May 1, 2028.

New Certifications:

Berrien County
City of Bridgman
Niles Charter Township

Iron County
Stambaugh Township

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Kalamazoo County
Pavillion Charter Township

Lake County
Elk Township

Newaygo County
Barton Township Norwich Township

Recertifications:

Genesee County
City of Burton Fenton Charter Township

Chairperson Nolde thanked LaNiece Densteadt for all her work on getting the Computerized Tax Rolls and Assessment Rolls to the Commission timely.

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the revised CAMA Data Standards. (Item 20 on agenda)

Chairperson Nolde stated the following: I sit on this Committee and would like to thank all the assessing professionals that volunteer their time and talents to continually work to update the Standards as needed. I would also like to send a special thank you to Dan Holland and Doreen Dewald for all the work they do to help put this together. It has really made a difference throughout the State and getting everyone on board with these standards is of utmost importance. Thank you to the Committee.

The Commission for informational purposes only was presented with a revised CAMA Data Standards Resource Guide. (Item 21 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the Legislative Report for Neighborhood Enterprise Zone Homestead Exemptions. (Item 22 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on the Exemptions Special Items Agenda. (Item 23 on agenda) (Exemptions Special Item Agenda Link)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 24 on agenda) (Exemptions Agenda Link)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendations on MCL 211.154 petitions on the Concurrence Agenda. (Item 25 on agenda) (Concurrence Agenda Link)

At 9:11 a.m. the Commission approved to go into recess to await the 9:30 a.m. scheduled MCL 211.154 Special Items and NonConcurrence Agenda hearings.

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The Commission came back into session at 9:30 a.m. for their scheduled MCL 211.154 Special Items and NonConcurrence Agenda hearings and the remaining items on their agenda.

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on MCL 211.154 petitions on the **Special Items Agenda**. (Item 26 on agenda) (Special Items Agenda Link)

Len Kutschman and Jackie Cook spoke on behalf of Walmart, as their attorney and Kerry Beauvais and Andrew Hale spoke on behalf of Chesterfield Township as the assessor and appraiser regarding MCL 211.154 NonConcurrence Agenda petition 154-2024-0353.

It was moved by Morris, supported by Quarles, and unanimously approved to remove petition 154-2024-0353 from the NonConcurrence agenda. (Item 27 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 petitions on the Non-Concurrence Agenda with the removal of 154-2024-0353. (Item 27 on agenda) (Non-Concurrence Agenda Link)

Public Comment (Item 28 on agenda):

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

It was moved by Morris, supported by Quarles, and unanimously approved to **deny** the following MCL 211.154 petition due to a lack of jurisdiction. (Item 27 on agenda)

Chesterfield Township, Macomb County

154-2024-0353	WALMART REAL PROPERTY	15-09-31-351-021

2023 AV from $5,553,400 to $7,129,100 TV from $5,553,400 to $7,129,100
2022 AV from $5,394,200 to $6,852,400 TV from $5,321,189 to $6,852,400

Other Items for Discussion (Item 29 on agenda):

Executive Director Isenberg indicated that each Commissioner has been forwarded their copy of the correspondence from BS&A in response to the letter sent from the Commission to BS&A after the June 10, 2025 STC Meeting. This was a positive response to the Commissioners letter of concern. BS&A is committed in working in close partnership with the Commission to ensure their products continue to support accurate, efficient, and compliant assessment and administration throughout Michigan.

Chairperson Nolde indicated that she believes they are on the right road with BS&A, and it was a positive one.

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The October 14, 2025, 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 Quarles, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:48 am.

DATE TYPED: **August 20, 2025**

DATE APPROVED: **October 14, 2025**

Peggy L. Nolde, Chairperson
State Tax Commission

W. Howard Morris, Member
State Tax Commission

Nancy L. Quarles, Member
State Tax Commission

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