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, October 14, 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 – Excused Absence

Joycelyn Isenberg, 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 August 19, 2025. (Item 1 on agenda)

Public Comment – Agenda Policy Items 3-26 Only (Item 2 on agenda):

Jackie Cook spoke before the Commission regarding Agenda Item #3 – 2025 Classification Appeals. Ms. Cook stated the following: I am here today on behalf of 25 petitioners with pending classification appeals filed for tax year 2025 with assigned petition numbers 25-005 through 25-029 under agenda item #3. The State Tax Commission staff is requesting that the Commission take action today and change the 25 subject properties classification to Commercial Real. Petitioners are requesting an Agricultural Real classification as they use the properties predominantly for growing cannabis plants that got disputed by the assessors. The staff recommendation, however, disregards nine Circuit Court opinions. Nine Circuit Court Judges last year ordered this Commission to classify cannabis grow operations agricultural for tax year 2023. The recommendation to the Commission today would violate those nine Circuit Court opinions as they relate to specifically nine of the 25 properties pending before you today. There has been no change in the use of the properties, another fact not disputed by the assessors. The properties were and continue to be used predominantly for growing cannabis plants and agricultural use. Additionally, the Tax Tribunal has held cannabis grow operations agricultural in IIP-MI, LLC in Livewell in the City of Warren Chief Judge Patricia Helm held a cannabis grow operation was devoted primarily to agricultural use and therefore in that case was qualified agricultural property under 211.7dd. The Tribunal and Circuit Courts are unified in holding a cannabis grow operation is agricultural. It is a directive of this Commission that “the rule of uniformed taxation is the basic requirement in Michigan that underlines the entire property tax structure”. This is from the Commission’s bulletin issued in 2006 this position complies with the Michigan Constitution which calls for the uniform taxation of property under Article 9 Section 3. The uniform taxation is accomplished here by following the orders of the Circuit Court and classifying all grow facilities agricultural. If the Commission accepts the staff recommendation before it today the Commission will cause great confusion and the lack of uniformity. As the Commission is aware the Circuit Court Opinions are on appeal to the Michigan Court of Appeals accordingly the best course of action would be for this Commission to table the 2025 petitions as it did in 2024 until the appeal of the Circuit Court orders are finally resolved hopefully soon. If the Commission does not table the 2025 petitions and instead adopts the staff recommendation to classify all the properties Commercial the Commissions decisions will be appealed again to the various Circuit Courts across the State. Drawing the Commission and its attorneys into 25 new Circuit Court appeals relitigating the same issue again. Please consider tabling petitions 25-005 through 25-029 until the related 2023 petitions are finally resolved. Thank you for your time.

Laura Hallahan spoke before the Commission regarding Agenda Item #3 – 2025 Classification Appeals. Ms. Hallahan stated the following: I am appearing on behalf of 15 classification appeals they are 25-006 through 25-009, 25-011 through 25-014, 25-016 through 25-017, 25-020, 25-021, 25-024, 25-026, 25-027, 25-048 and 25-049. I am with Hallahan & Associates. Now I will agree with Ms. Cook that we should place the cases in abeyance pending the outcome of the Court of Appeals decision just so the cases aren’t going to the Circuit Courts except for four cases. If I could tell you those four cases and that would 25-014, 25-021, 25-048 and 25-049. I will address those individually if I may. With respect to 25-014 that is Fluresh LLC v. City of Adrian as indicated in the assessor’s response the marijuana facility at issue in this appeal closed on November 20, 2024. The taxpayer’s assertion that it was using the subject property in the same manner as it was on December 31, 2023 is simply untrue. With the only credible evidence in the record that the subject’s use indicates that the subject was not being used for the production of marijuana during the relevant time period to this appeal. There is no need to give further consideration to the taxpayer’s agricultural classification request or to delay the STC’s determination. Fluresh’s request that the subject property be classified as agricultural should be denied. There is actually an article from the Detroit Metro Times announcing the closure which is included as exhibit B of the assessor’s response. Similarly with respect to PJTW v. Warren which is a matter of 25-021. Much like Fluresh the taxpayer again seeks relief from the Commission via false or misleading information. As indicated in the assessor’s response PJTW is not licensed by the City to produce or sell marijuana. If the taxpayer is using the property for such purposes it is doing so illegally. The record does not support granting the agricultural classification to a taxpayer who is not even licensed to engage in the production of marijuana accordingly the taxpayer’s agricultural exemption should be denied. That will leave us with two additional ones and those are Even Street v. Chesaning that is matter 25-048 and Big Rock Corporation v. Chesaning which is matter 25-049. The Commission in essence heard the same argument presented by

Big Rock and Even today in support of their 25 classifications change back in 24 via Big Rock's 2024 classification change. The Commission rightfully concluded that the taxpayer had not presented sufficient evidence to support its request to classification then and should rule the same today. In regard to other classifications again as I stated we are happy to have them held in abeyance pending the outcome of the Court of Appeals. I believe we are scheduled for two of them already. Thank you very much.

Jackie Cook spoke before the Commission regarding Agenda Item #3 – 2025 Classification Appeals. Ms. Cook stated the following: To the first two that Ms. Hallahan had mentioned in the matter of 25-014 under Fluresh. We had submitted documentation verifying the use of the property as of 12-31-24. So, they were in operation the statements by the assessor are false in fact the assessor granted an exemption for tax year 2025 on the personal property that applies to equipment that is being used at the location. The assessor wouldn't have done that if it wasn't in operation. So, there is some confusion about the date the operation closed. They closed after 12-31-24. I would ask that you disregard any allegation about the property being closed prior to 12-31-24. Fluresh actually has a classification appeal pending at the Court of Appeals for 2023 and pending with you for 2024 as well. I request that you hold this one in abeyance as well considering their use of the property at the end of this year. The second case is the PJTW which is matter 25-021. The classification statute that your reviewing today 211.34c goes to the use of the property, it doesn't say anything about licensing, this has been an ongoing issue that we have discussed for many years now. It does not mention licensing, nowhere in the General Property Tax Act does it mention licensing. The property is being used for growing plants. So when you are deciding how to classify property that is all you are looking at. In this case they are growing plants I don't think the assessor can dispute that and so that is how you make the determination in this case. Licensing is another issue. I would ask you for purposes of making it simple and uniform for now until the Court of Appeals finally decides these cases that you hold that one in abeyance as well. The other two cases mentioned I am not working with, so I am just speaking about those two. Thank you.

Samuel Field spoke before the Commission regarding Agenda Item #3 – 2025 Classification Appeals. Mr. Field stated the following: I am an attorney here representing the Parkview Hills Community Association. It is a homeowner's association in Kalamazoo. Those multiple tax parcels that are common space for a neighborhood for approximately 2,000 people and 40 plus acres of green space. The City of Kalamazoo divided that green space of the various tax parcels that are properly all being handled except one where they classified commercial instead of real. The proper classification for green space is real. I am sorry residential. I filed an appeal with the Board in Kalamazoo in 2004 based on the representation I was given by the assessor after I left the room they denied by appeal. I filed an appeal to this Tribunal in 2004 and after I filed the appeal I didn't receive any information there is no way to confirm that it is on a docket.

Executive Director Isenberg stated the following: Mr. Fields for clarification you mean you filed an appeal in 2024 to this Commission?

Mr. Field stated the following: Yes.

Executive Director Isenberg stated the following: I am sorry you said 2004 to the Tribunal.

Mr. Field stated the following: Yes I am sorry. I filed an appeal, and I called here twice and left voicemails asking for information to confirm if it was received and to find out what was happening. I received no response from the City of Kalamazoo cause in your rules you do not require them. I sent them my appeal they didn't send me any response. I get an order on August 21, 2024 confirming the City's ruling this is Commercial. Then I FOIA their response and seen that they had made flagrantly false allegations about the use of the property, which I would have been able to address with you if I had known about it but of course I don't get any information. I filed an appeal with the Kalamazoo Circuit Court a timely appeal on September 9, 2024. That appeal took approximately six months. In the meantime, they assess the property again as Commercial. I go back to the Kalamazoo Board of Review, and I had a hearing I believe it was on March 12th on March 18th the Kalamazoo Circuit Court reverses your holding and orders this body to classify the property as Residential Real. Thereafter about a week later I get another order even though they have the Circuit Courts order they again classify the property as Commercial. The same time I am appealing to the Commission the classification I am appealing valuation with the Tax Tribunal. They are holding my valuation appeal in abeyance until this body changes the classification in accordance with the Circuit Court order. On April 29th I write to the Michigan Tax Commission directing the letter specifically to Joycelyn Isenberg I have confirmed with her the address is correct on my letter. I personally typed the letter I personally signed the letter; I personally put the letter in an envelope with my return address on it, I personally put a stamp on it, I personally put it in the mail. That is all I can do to provide proof of service. I am prepared to swear that occurred. I sent a copy of the order. I sent a copy of the 2025 appeal and again I get no response back from the Commission to any of my communications. On September 12th of this year, I sent a FOIA they are the only people that ever responded to me. So, I sent a FOIA on September 12th requesting what this Commission is doing to respond to the judge's order, and I followed up directly with the FOIA administrator last week with an email and I finally got a response that said we claimed that we didn't get any of this. Now I don't know what I am supposed to do. I mail things to correct address they don't come back; I call and don't get a response. In any event I have an order which I have submitted to your staff from the Judge in Kalamazoo ordering you to classify this property Residential Real and that is why I am here I guess I have fallen through the cracks. I came to show my face and say I have an order because the only thing I can do next is ask the judge to get you to come down to Kalamazoo and explain why you didn't follow his order and of course we don't want to do that.

Executive Director Isenberg stated the following: No, we don't want to do that. It will be addressed at the next meeting now that we have a copy of the order.

Mr. Field stated the following: Will it be addressed for 2024 and 2025 then?

Executive Director Isenberg stated the following: No, it will be addressed for 2024 because that is what that order pertains to it is remanding it back to the State Tax Commission to correct the classification for 2024. Now I will probably talk to our attorneys regarding the fact that we didn't receive your 2025 classification appeal and I know you said you would swear under oath that you would prepare a statement that you mailed that to us and that is fine but the due date for those classification appeals is June 30th annually and we did not receive it. I have checked all of our records, email addresses, etc. and we did not have a copy. So, I need to talk to them on how we move forward with that, and I will be in contact with you about that.

Chairperson Nolde stated the following: You have everything you need from him then.

Executive Director Isenberg stated the following: We have a copy of the order I actually received the FOIA request that he submitted I think it was about a week ago and searched all the documents for the letters he is stating he turned in. We do not have any information, so I responded to our FOIA coordinator who got back to Mr. Fields.

Chairperson Nolde stated the following: Is there any other letters we can get copies of that we may need.

Executive Director Isenberg stated the following: They were attached to his FOIA so we have that. You know what I am sorry but something we do not have is the classification appeal form that you said you sent to us in the mail. We could use a copy of that as well if you have one that is filled out if not you could email it to us at the State Tax Commission email address. Please send that in to us.

Chairperson Nolde stated the following: Is he able to email you personally that way we know you will get it?

Executive Director Isenberg stated the following: Sure. Send it to both the State Tax Commission and my email address.

Mr. Fields stated the following: If I can make a suggestion as a taxpayer it would make sense if the Tax Commission would adopt a process or procedure due process rules like all the other Tribunals in Michigan where one side has to share with the other side what they submit to the Tribunal and a docket that is available online where I can confirm. I finally just gave up and said I would drive there because calling didn't help, writing didn't help and there is no email address to send things to and get any confirmation of. Just seems like your rules should be like all the others.

Chairperson Nolde stated the following: Thank you hopefully it will be corrected and thank you for bringing it to us as well.

Andrea Garrett spoke before the Commission regarding Agenda Item #21 – 2025 PA 660 Assessment Roll Audit Appeals. Ms. Garrett stated the following: I am the assessor for Scio Township. We appealed the second determination of non-compliance it was for item #2 the development and documented agricultural ECF. State Tax Commission denied the appeal due to the fact the assessor, me, admitted in the appeal that a mistake was made to the ECF use and the calculation. I just want the opportunity to defend myself, my assessing staff, and be heard to make the points of my argument. Documentation I provided to the State Tax Commission basically by utilizing the correct

ECF which was 1.32 versus the mistaken one of 1.25 that is showing on the report. It still keeps the sales ratio for agricultural under the 50%. It still allowed the County and the State to equalize, and it caused no loss in tax revenue because there were no sales in the township and there was no uncapping of the taxable value. There would be cause for alarm if the ECFs calculated in the other classes were incorrect and that my work was sloppy and inconsistent with those calculations. All of the other ECF reports were 29 residential classes, 5 commercial and industrial classes are proof that I do know how to calculate an ECF. Our office strives to do good work that results in fair assessments to every property owner. We visit and review all sales for all classes, so we know the data in our studies is good. We employ best practices in our assessing; we generate reports for the website that the taxpayers can understand. Perhaps in the process of making those reports readable for the average person I inadvertently keyed in a wrong number. I honestly can't tell you how I got that number. Basically, in closing I am admitting it was a simple mistake and that I believe it should not tarnish the good work that Scio Township does on behalf of our residents and taxpayers. I ask the State Tax Commission members to reconsider the staff's recommendation and make Scio Township compliant. I appreciate the opportunity to speak and if anything, a valuable lesson has been learned. Thank you.

Jillian Kerry spoke before the Commission regarding Agenda Item #21 – 2025 PA 660 Assessment Roll Audit Appeals. Ms. Kerry stated the following: I am the supervisor for Scio Township. I was elected back in November, so it has been about a year. Before that I was a trustee for two years and before that I was a resident advocate. I have been involved with my township since 2018. I have studied local government, especially for general law of a township and I have worked very hard to help my township become up to the 21st century. Because Scio Township was a small rural township and it grew. Our internal township hall did not grow as fast as our external. Our population is exploding in this next couple of years we are going to have at least 3,000 more residents move in, more parcels, more developments and more commercial. I have been involved as a I said for a very long time. Back in 2014 there was an audit of Scio Township in the assessing department and also in 2019 if you look back at those audits there were so many different mistakes especially in 2014 and 2019 was better and now we had an audit and we only had one mistake. Compared to the past we are doing phenomenal. Our assessing department, as I said, haven't grown as fast as our external. Our assessing department has two employees our head assessor, Andrea Garrett and our assistant assessor Rebecca Baiocco. We did have another employee, and she chose to resign and move on. So, we have only had two for a long time and they are doing a phenomenal job, they really have. So, regarding item #21 and this agricultural ECF mistake I am here on behalf of my department asking that is reversed and that our head assessor continues to be our head assessor. It was just a simple mistake and with the pressure my staff is under the population and growth again they are doing a phenomenal job. I just expect us to have an even better one moving forward, we are in the process of trying to hire and as you know assessing really isn't easy to hire into. This is why I am here on behalf of my department and asking for it to be reversed. Thank you.

Rebecca Baiocco spoke before the Commission regarding Agenda Item #21 – 2025 PA 660 Assessment Roll Audit Appeals. Mr. Baccio stated the following: I didn't write anything down I wasn't going to say anything, but I have to say something. I came from Pittsfield Township, and I was there for almost 27 years. I retired in 2021. I worked under a lot of good people, and I had a lot of mentors. I learned a lot and when I came to Scio Township it was a mess. I was shocked, I retired, and I took the job thinking it was going to be a really easy position. It was a mess the previous assessor did nothing they were supposed to do as far as using CAMA. They were using B+30, and everything was a complete disaster. I just want to say we have come a long way, and Andrea has come a long way. We work very well together, and we work very hard. We really value our work and we value being accurate. When I came in nobody had done a transfer and homes were selling for a million and they were uncapping at 500,000 so it was a mess. We have it in order now and is running very smoothly. We are very short staffed; there are only two of us and there really should be four. In one week, I have done 75 properties visiting every single one of them. We make sure we try to be accurate on everything. I just was hoping the decision could be reversed. I know I could sign the roll but why should I because Andrea does good work. Thank you.

Brandon Schumacher from Foster & Swift spoke before the Commission regarding Agenda Item #18 – Recommendations of the Assessor Discipline Advisory Committee. Mr. Schumacher stated the following: I am here today representing Allan Berg. Now agenda item #18 is the Assessor Discipline Advisory Committee's recommendations to send Mr. Berg to a formal hearing in front of an ALJ. I would like to give some context underlying what the disciplinary action is and why I believe the Commission should take a very hard look and whether or not this is worth sending it to a formal hearing or the best case scenario rejecting the recommendation and dismissing it. This happened around two years ago in November and December it will be two years. Rolls were submitted to the Equalization Director in 2023. Mr. Berg made a call to the Equalization Director in January or February of the following year questioning the methodology of the Director for several parcels and suggesting that amendments be made. We were still within the ability to make amendments, but none were. At the Board of Review hearing the Equalization Director was called out by the Board of Review for the methodology and in response the Equalization Director filed a complaint against Mr. Berg. When a formal hearing occurred in November 2024 ultimately in formally disciplinary action was suggested and it was ultimately changed, and Ms. Isenberg sent the letter to me. Then I responded. Throughout the communications of this and the informal hearing and every other communication I have seen in this matter. Although there is suggestions of disciplinary action not once did I see a statute, administrative rule, or other duty of law that would suggest that Mr. Berg actually filing it and committed malfeasance, misfeasance, or non-feasance of duties imposed on him. That is unsettling for several reasons including that is going to be the argument brought up at the ALJ that unless you can show malfeasance, misfeasance, and non-feasance of a duty of law that there is no disciplinary action needed. We would request that the Commission take a hard look at this and decide whether or not it is worth sending it to a hearing. Because the ultimate result is going to be not only will I attend that hearing and cross examine witnesses the ALJ will make a proposal, and the Commission will come back and decide what to do that may result in an appeal and result in a number of things. That is not a threat that is suggesting that there are better use of resources for what can be corrected with just a simple finger wag not a disciplinary hearing in a court. Do any of you have any questions. Thank you.

It was moved by Morris, supported by Nolde, and unanimously approved to table and hold in abeyance 2025 classification appeals 25-005, 25-006, 25-007, 25-008, 25-009, 25-010, 25-011, 25-012, 25-013, 25-014, 25-015, 25-016, 25-017, 25-018, 25-019, 25-020, 25-021, 25-022, 25-023, 25-024, 25-025, 25-026, 25-027, 25-028, 25-029, 25-048, 25-049, and 25-050. It was moved by Morris, supported by Nolde, and unanimously approved to remove 2025 classification appeals 25-031 through 25-038 and 25-051 through 25-053 for further review by staff and to bring back a recommendation at the November 18, 2025 meeting. It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations for 2025 classification appeals 25-001 through 25-004, 25-030, and 25-039 through 25-047. (Classification Appeals Listing Link) (Item 3 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 10 of 2025 Property Tax Appeal Procedures for 2026. (Item 4 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 11 of 2025 Property Tax and Equalization Calendar for 2026. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Bulletin 12 of 2025 3rd Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 5076 – Small Business Property Tax Exemption Claim Under MCL 211.9o. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 2793 – 24 and 12 Month Sales Ratio Study for Determining the 2026 Starting Base. (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 4225 – State Tax Commission Application for Personal Property Examiner Certification. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 4507 – Application for Commercial Rehabilitation Exemption Certificate. (Item 10 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 4775 – Application for Neighborhood Enterprise Zone Certificate. (Item 11 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 6101 – Transfer Application for Neighborhood Enterprise Zone Certificate. (Item 12 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revised Commercial Rehabilitation Act Frequently Asked Questions. (Item 13 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the revised Required Certification Levels Report for 2026 that erroneously listed some local units as requiring an MAAO certification instead of a correct MMAO certification the following units affected were Calhoun County, City of Battle Creek, City of East Lansing, Genesee County, Flint Township, Grand Blanc Township, City of Flint, Meridian Township, City of East Lansing, Mason County, Pere Marquette Township, City of Madison Heights, Ypsilanti Township, and Van Buren Township. (Item 14 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2026 System Economic Factors for Electric Distribution Cooperatives. (Item 16 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the revised Personal Property Examiner Certification Program Summary. (Item 17 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. Allan Berg to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 18 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. Nathan Brousseau to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 18 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 Ms. Christy Brow to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 18 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. Julie Durocher, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Julie Durocher shall complete a course on New, Loss, Additions, Losses and Adjustment and a course on Board of Review, 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 required courses, Ms. Julie Durocher shall be released from discipline. Failure to successfully complete the required courses shall result in Ms. Julie Durocher automatically being referred to MOAHR for a formal hearing. (Item 19 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 18 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. Christine Ledergerber, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance. Ms. Christine Ledergerber shall complete a course on ethics and a course on communication 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 required courses, Ms. Christine Ledergerber shall be released from discipline. Failure to successfully complete the required courses shall result in Ms. Christine Ledergerber automatically being referred to MOAH for a formal hearing. (Item 18 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 Ms. Ronda Mrock-Parks to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration. (Item 18 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and release Ms. Rebecca Taylor from discipline. (Item 18 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding Benzie County's request to opt out of appointing a Designated Assessor and allow the State Tax Commission to appoint an assessor of record when required by Public Act 660 as amended. (Item 19 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding Osceola County's request to adopt out of appointing a Designated Assessor and allow the State Tax Commission to appoint an assessor of record when required by Public Act 660 as amended. (Item 20 on agenda)

It was moved by Morris, and denied by Nolde, to not adopt the staff recommendation regarding Scio Township, Washtenaw County's 2025 PA 660 Assessment Roll Audit Appeal and affirm the final determination of noncompliance for item two. Motion will stay for lack of support and Scio Township's PA 660 Audit will remain noncompliant for item two. (Item 21 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation regarding Croton Township, Newaygo County's 2025 PA 660 Assessment Roll Audit Appeal to approve a correction be made to the 2025 follow-up review results to show substantial compliance for item one met the guidelines. (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 2025 Assessment Roll for Hulbert Township, Chippewa County. (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 2025 Assessment Roll for Superior Township, Chippewa County. (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 2025 Assessment Roll for City of Kingsford, Dickinson County. (Item 24 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the official order to certify and return jurisdiction of the 2022 Assessment Roll for Breitung Township, Dickinson County. (Item 25 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 26 on agenda) (Exemptions Agenda Link)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on MCL 211.154 petitions on the **Concurrence Agenda**. (Item 27 on agenda) (Concurrence Agenda Link)

At 10:18 a.m. the Commission approved to go into recess. The Commission came back into session at 10:34 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 Nolde, and unanimously approved to adopt the staff recommendation on MCL 211.154 petitions on the **Special Items Agenda**. (Item 28 on agenda) (Special Items Agenda Link)

Timothy Czerney spoke on behalf of EPI Printers Inc as their Chief Financial Officer regarding MCL 211.154 NonConcurrence Agenda petition 154-2022-0713.

Jackie Cook and Len Kutschman spoke on behalf of Denso International America Inc., as their attorney, Dave Ewing spoke on behalf of Denso International America Inc. as the taxpayer, and Laura Hallahan spoke on behalf of the City of Southfield as their attorney regarding MCL 211.154 NonConcurrence Agenda petition 154-2022-0633.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on MCL 211.154 petition **154-2022-0633**. (Item 29 on agenda)

<u>City of Southfield, Oakland County</u>

154-2022-0633	Denso International America Inc. Real Property	76-24-20-326-228

2022 AV from $11,393,460 to $15,425,018 TV from $10,429,736 to $13,099,522
2021 AV from $10,766,350 to $14,547,679 TV from $10,096,550 to $12,681,047
2020 AV from $10,707,070 to $14,415,810 TV from $ 9,944,780 to $12,493,587

It was moved by Morris, supported by Nolde, and unanimously approved to **postpone** petitions 154-2022-0713 and 154-2022-0714 from the NonConcurrence Agenda. (Item 29 on agenda)

City of Battle Creek, Calhoun County

154-2022-0713 EPI Printers Inc. DBA: EPI Marketing Services 0020-11-495-2
IFT Personal Property

2021 AV from $ 95,967 to $0 TV from $ 95,967 to $0
2020 AV from $102,170 to $119,300 TV from $102,170 to $119,300

154-2022-0714 EPI Printers Inc. DBA: EPI Marketing Services 0105-05-400-0
Personal Property

2021 AV from $66,233 to $162,200 TV from $66,233 to $162,200

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on all other MCL 211.154 petitions on the Non-Concurrence Agenda. (Item 29 on agenda) (Non-Concurrence Agenda Link)

Public Comment (Item 30 on agenda):

Rebecca Baiocco spoke on behalf of Scio Township's PA 660 Assessment Roll Audit Appeal. Ms. Baiocco indicated she believed the statute was hypocritical because after the Township received their PA 660 Audit she pulled agricultural ECF studies from various local units and believed no one cared about the work that was put into the Township's studies. Ms. Baiocco indicated the Township's studies did not have vacant land or have double sales in them and believed they needed to look at people's work instead of taking away someone's assessing license.

Other Items for Discussion (Item 31 on agenda):

Executive Director Isenberg indicated that typically the Commission approves the Inflation Rate Multiplier bulletin in October, however, the Bureau of Labor and Statistics has scheduled the release of the September CPI for October 23, 2025 later than the usual date impart due to the Government shutdown. If the Commission waits until the November meeting the CAMA provider is unable to release the CPI until their December 1st update. The delay would hinder the assessor's ability to timely assist with budget projections. Executive Director Isenberg is requesting the Commission's permission to allow staff to share a draft bulletin with the CAMA providers once the CPI is released so calculations can be completed, and the bulletin would come before the Commission at their November meeting.

It was moved by Morris, supported by Nolde, and unanimously approved to direct staff to finalize the inflation rate multiplier once released and provide a draft version to the CAMA providers and bring the bulletin to the Commission at their November meeting for approval.

The November 18, 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 Nolde, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:11 am.

DATE TYPED: **October 15, 2025**

DATE APPROVED: **November 18, 2025**

Peggy L. Nolde, Chairperson
State Tax Commission

W. Howard Morris, Member
State Tax Commission