



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, November 18, 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

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 October 14, 2025. (Item 1 on agenda)

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

David Bair spoke before the Commission regarding Agenda Item #22 – Recommendations of Assessment Administration Practices Complaint Dismissal. Mr. Bair stated the following: I am here to discuss item #22 and case number 25-10. I understand that case was dismissed. I am beyond flabbergasted that my complaint that was submitted involves an assessor who is incorrectly applying the laws of the State of Michigan in the land sales act. That was my complaint, and she can't be allowed to do that. I laid it out and I have had a realtor license since 87 and builders since 89 I know my way around just a little bit. In my complaint I have two opinions from leading counsel from two title companies and also Michigan Association of Realtors, so I didn't come willy nilly I had my ducks in a row. My complaint lays out the laws that apply and I asked that she be held to enforce those. I am confused as to why that would be dismissed. Why would you let an assessor be out there practicing bad work. There are other things that she did that I complained about like sticking her nose out and helping people prepare deeds. She is not supposed to be giving legal advice. While this was in the complaint she had past parties come in and try and correct the deed before she even knew this was going to be a dismissal so now I have a conflicting deed. I know the laws. I have a deed that gave me all the divisions that was recorded prior to them trying

to correct the deed. I understand the original people thought they were getting the divisions. But the land sales access that the divisions were transferred by deed. The deed that they accepted on the property was zero it was blank therefore the laws says that all divisions stay with the parent parcel. Well, the parent parcel was still for sale, and it had the potential to be split again. I did my research. I found the deed there was nothing transferred. All the divisions are with the parent parcel, and my deed says I get all of it all the divisions. She saying no that it is not true. I am here to say you can't have assessors out there changing laws. If what I am saying is not true then I don't have to apply to any of those laws. I can go out there and tell my clients no you don't have to do that. If you get a chance to see my original complaint I believe there is a basis that I would ask that you take it to the hierarchy. But I am really surprised that my complaint wasn't addressed by Mr. Bair you are wrong on item one or Mr. Bair you are wrong on item three or item four. There is nothing it was just dismissed. I know the laws where is my contradictory evidence. We think the other people should have it because they talked about this place and that is not how this works. There is not an event that creates a transfer unless there is a deed that says that the divisions are transferred. They stay with the parent parcel until there is an event and that is a deed that is properly filled out. She also accepted incomplete documents from people that was in the complaint. I don't know how you can have an assessor out that that can willy nilly and not do there work and accept incomplete evidence that supports their position. There is numerous evidences in her response where she contradicted the State Law. So to dismiss that is confusing to me to say the least. I have said my peace so thank you for giving me the opportunity to speak.

Executive Director Isenberg stated the following: Mr. Bair so you are aware the Commission is provided with all the back up documentation. They have received and reviewed your full complaint along with the assessor's response prior to making any decision they make today.

Mr. Bair stated the following: I wish they would at least tell me where I made my mistake legally because they are not. This is the law there are no mistakes. It has been reviewed and reviewed these are the laws we are supposed to operate under. You are telling me that I don't have to.

Executive Director Isenberg stated the following: The Commission hasn't voted on item number 22 they will do that later, so it is just a staff recommendation for the complaint. It is just a staff recommendation at this point. Like I said, they have reviewed all the documents prior to this meeting.

Mr. Bair stated the following: This is laser sharp, are those the laws or not. Does Mr. Bair have to comply with these laws or does he not. I am saying that I do have to comply with these rules and laws because they are the law. There is no gray area. It is very specific. Okay thank you for your time.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Revised 2025 Assessor's Manual and Memorandum. Following several discussions between Treasury staff and Marshal & Swift over the past several months, the Assessor's Manual, approved earlier this year by the State Tax Commission, has been

revised. These revisions are intended to more closely align the rates in the approved manual with the rates generated by Marshall & Swift's API (Application Programming Interface) used by CAMA vendors. (Item 3 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendations for 2025 classification appeals 25-031 through 25-038 and 25-051 through 25-054. ([Classification Appeals Listing Link](#)) (Item 4 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved the Revised Bulletin 10 of 2025 Property Tax Appeal Procedures for 2026 due to an error in the dates of the appeal rights for the Qualified Agriculture Property. (Item 5 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 13 of 2025 Interest Rates on Michigan Tax Tribunal Judgements. (Item 6 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 14 of 2025 Inflation Rate Multiplier for 2026. (Item 7 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 15 of 2025 Procedural Changes for the 2026 Assessment Year. (Item 8 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 16 of 2025 Boards of Review for 2026. (Item 9 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 17 of 2025 MCL 211.7u Poverty Exemption. (Item 10 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Form 5737 – Application and Affirmation for MCL 211.7u Poverty Exemption. (Item 11 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved MCL 211.7u Poverty Exemption Taxpayer Fact Sheet. (Item 12 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification. (Item 13 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Revised MCL 211.154 Forms. (Item 14 on agenda)

- Form 627 – Assessor or Equalization Director's Notice of Property Incorrectly Reported or Omitted From Assessment Roll
- Form 628 – Notice by Owner of Property Incorrectly Reported or Omitted From Assessment Roll
- Form 629 – Notice of Property Incorrectly Reported or Omitted from the Assessment Roll Filed by a Person other than the Owner, Assessor or Equalization Director

It was moved by Morris, supported by Quarles, and unanimously approved the Revised MCL 211.154 Omitted and Incorrectly Reported Property Frequently Asked Questions. (Item 15 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the official order to certify and return jurisdiction of the 2024 Assessment Roll for Assyria Township, Barry County. (Item 16 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the official order to certify and return jurisdiction of the 2022 Assessment Roll for Marenisco Township, Gogebic County. (Item 17 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the official order to certify and return jurisdiction of the 2024 Assessment Roll for Orange Township, Ionia County. (Item 18 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the official order to certify and return jurisdiction of the 2023 Assessment Roll for Greenwood Township, Oscoda County. (Item 19 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the official order to direct the assessor of the City of Kalamazoo to correct the 2024 assessment roll and reclassify parcel 06-31-229-001 to Residential Real pursuant to the Kalamazoo County Circuit Court Opinion and Order in Case No. 2024-0543-AA. (Item 20 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation regarding Scio Township, Washtenaw County's 2025 PA 660 Assessment Roll Audit Appeal to affirm the final determination of noncompliance. Scio Township, Washtenaw County will have 60 days to amend their corrective action plan and notify the State Tax Commission of their decision to either employ or contract with a new assessor of record who must be a Michigan Advanced Assessing Officer (MAAO) or Michigan Master Assessing Officer (MMAO); or contract with the Designated Assessor for the county to serve as the assessor of record. Additionally, Scio Township may voluntarily have their 2025 assessment roll assumed thereby allowing the current assessor to stay on as the Assessor of Record. (Item 21 on agenda)

The Commission reviewed the staff recommendations regarding Complaint Case Number 25-05 dated March 6, 2025, Case Number 25-09 dated June 5, 2025, Case Number 25-11 dated June 9, 2025, and Case Number 25-13 dated July 10, 2025 that had proceeded to investigatory review pursuant to the State Tax Commission's Complaint Process Regarding Assessment Administration Practices approved by the Commission on December 16, 2015. Upon review of the responses provided by the assessor, staff determined no further action was necessary and recommended the Commission dismiss the complaints. It was moved by Morris, supported by Quarles, and unanimously approved to adopt staff's recommendation to take no further action and dismiss Complaint Case Numbers 25-05, 25-09, 25-11, and 25-013. (Item 22 on agenda)

Chairperson Nolde stated the following: We have Mr. Bair here regarding this case and I wanted to say that I reviewed this file extensively as well as your information. It appears to be a local issue or through Civil Court on what you are dealing with on the Land Division Act. There wouldn't be malfeasance, misfeasance or nonfeasance of office. It would be with the Courts as you move forward. I had seen they had filed an affidavit back in 2022 long before you owned the property. On the other one when they had sold it they intended to give those splits, so it appears with all the documentation that I have seen, and I have set on the Assessor Discipline Committee and have been in assessing for many years it appears it is going to be a local or Civil matter.

The Commission reviewed the staff recommendation regarding Complaint Case Number 25-10 dated June 30, 2025 that had proceeded to investigatory review pursuant to the State Tax Commission's Complaint Process Regarding Assessment Administration Practices approved by the Commission on December 16, 2015. Upon review of the response provided by the assessor, staff determined no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Quarles, and unanimously approved to adopt staff's recommendation to take no further action and dismiss Complaint Case Number 25-10. (Item 22 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 23 on agenda)

These certifications will expire on May 1, 2029.

New Certifications:

Allegan County

City of Allegan
City of Otsego
City of Saugatuck
City of Wayland
Allegan Township
Cheshire Township
Dorr Township
Ganges Township
Heath Township
Laketown Township
Leighton Township
Martin Township
Otsego Township
Salem Township
Trowbridge Township
Watson Township
Village of Martin

City of Fennville
City of Plainwell
City of South Haven
City of the Village of Douglas
Casco Township
Clyde Township
Fillmore Township
Gun Plain Charter Township
Hopkins Township
Lee Township
Manlius Township
Monterey Township
Overisel Township
Saugatuck Township
Valley Township
Wayland Township

Clare County
City of Harrison

Frost Township

Isabella County
Village of Lake Isabella

Mason County
Meade Township

Ottawa County
City of Grand Haven

Recertifications:

Genesee County
Thetford Township

Isabella County
Village of Shepherd

Mecosta County
Aetna Township
Grant Township
Martiny Township
Morton Township

Deerfield Township
Green Township
Millbrook Township

Ottawa County
City of Hudsonville

Wright 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 24 on agenda)

These certifications will expire on May 1, 2029.

New Certifications:

Chippewa County
Rudyard Township

Delta County
Baldwin Township

Kent County
Cannon Township

Osceola County
Cedar Township

Saginaw County
Bridgeport Charter Township

Recertifications:

Kent County
Byron Township

Livingston County
Deerfield Township

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendations on the Exemptions Special Items Agenda. (Item 25 on agenda) ([Exemptions Special Items Agenda](#))

It was moved by Morris, supported by Quarles, 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 Quarles, 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 9:25 a.m. the Commission approved to go into recess. 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.

Executive Director Isenberg indicated that she would like to remove MCL 211.154 Special Items Agenda petition 154-2023-0089 for further review because of additional information that was submitted late and will bring back before the Commission at their December 16, 2025 meeting.

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on the MCL 211.154 petitions on the **Special Items Agenda** with the removal of petition 154-2023-0089 for future consideration. (Item 28 on agenda) ([Special Items 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 Non-Concurrence Agenda. (Item 29 on agenda) ([Non-Concurrence Agenda Link](#))

Public Comment (Item 30 on agenda):

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

Other Items for Discussion (Item 31 on agenda):

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the Memorandum Regarding Multipliers for Valuation of Free-Standing Communication Towers. (Add on to agenda)

Executive Director Isenberg indicated that as you aware we have received a decision from the Circuit Court in the Barnes v STC Classification Appeal. Does the Commission want to authorize filing an appeal if warranted and allow me as the Executive Director to signed the required forms.

It was moved by Morris, supported by Quarles, and unanimously approved to allow the Executive Director to file an appeal if warranted and sign the required forms.

The December 16, 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 9:38 am.

DATE TYPED: November 19, 2025

DATE APPROVED: December 16, 2025

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

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

**Nancy L. Quarles, Member
State Tax Commission**