



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION
February 24, 2026 – 9:00 a.m.

Okemos Conference Center, Okemos Ballroom,
2187 University Park Drive, Okemos, Michigan
And
Virtual Access via Microsoft Teams

Members Present: 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 Quarles, and unanimously approved to adopt the minutes of December 16, 2025. (Item 1 on agenda)

Public Comment – Agenda Policy Items 4-18 Only: No member of the public wished to speak at public comment. (Item 2 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to change the October 13, 2026 meeting to October 20, 2026. (Item 3 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the revised 2025 STC Annual Report. (Item 4 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the 2026 State Average Tax Rate. (Item 5 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved Bulletin 1 of 2026 4th Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved Bulletin 2 of 2026 Millage Requests and Rollbacks. (Item 7 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the following 2026 Millage Rollback Forms: (Item 8 on agenda)

- Form 610 – 2026 Calculation of Taxable Valuations Including Additions, Losses and Totals for Units Which Were Not Equalized as Assessed in 2025 or 2026
- Form 612 – 2026 Millage Reduction Fraction Computation

- Form 613 – 2026 Complete Millage Reduction Fraction Computation
- Form 614 – 2026 Tax Rate Request
- Form 2166 – 2026 Millage Reduction Fraction Calculations
- Form 5190 – 2026 Allocation Rates

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the following 2026 Forms: (Item 9 on agenda)

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

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the memorandum regarding DRAFT DNR PILT Roll. (Item 10 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation regarding the request from Eaton County to allow the renewal of Tim Vandermark as the appointed Designated Assessor. (Item 11 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the staff recommendation regarding Iron 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 12 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation regarding Menominee 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 13 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the staff recommendation regarding Livingston 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 14 on agenda)

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation regarding Dickinson 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 15 on agenda)

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the staff recommendation of the New Certifications and Re-certifications of Computerized Tax Rolls for the following certifications that will expire on May 1, 2029: (Item 16 on agenda)

New Certifications:

- Clare County
 - Franklin Township
 - Hayes Township

Kent County
Plainfield Township

Macomb County
Armada Township

Montcalm County
Maple Valley Township

Recertifications:

Benzie County
Benzonia Township
Gilmore Township
Joyfield Township

Genesee County
City of Burton

Livingston County
Brighton Township
Genoa Township
Hamburg Township
Handy Township
Howell Township
Iosco Township
Marion Township

Mason County
City of Manistee

Mason County
Branch Township

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation of the New Certifications and Re-certifications of Computerized Assessment Rolls for the following certifications that will expire on May 1, 2029: (Item 17 on agenda)

New Certifications:

Eaton County
Oneida Township

Mecosta County
Big Rapids Township

Montcalm County
Cato Township

Washtenaw County
Northfield Township

Recertifications:

Kent County
Ada Township

Livingston County
City of Brighton

Mackinac County
Brevort Township

Oakland County
City of Farmington Hills
City of Oak Park

Washtenaw County
Lodi Township
Pittsfield Township

Wayne County
City of Trenton
Grosse Ile Township

Chairperson Nolde thanked LaNiece Densteadt for her work on putting together the Computerized Tax Rolls and Computerized Assessment Rolls for their review.

It was moved by Quarles, supported by Morris, and unanimously approved to adopt the staff recommendations on the Exemptions Agenda. (Item 18 on agenda) ([Exemptions Agenda Link](#))

Chairperson Nolde indicated to the Property Tax Exemption staff that she liked the new format of the Exemptions Agenda.

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** with the amendment of the original assessed and taxable value to \$122,410 for petition 154-2025-0251. (Item 19 on agenda) ([Concurrence Agenda Link](#))

At 9:13 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.

Joe Habscheid and Mandy Pecher spoke as the taxpayers regarding MCL 211.154 Special Items Agenda petition 154-2023-0089.

It was moved by Morris, supported by Quarles, and unanimously approved to adopt the staff recommendation on MCL 211.154 petition 154-2023-0089 on the Special Items Agenda. (Item 20 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 **Special Items Agenda**. (Item 20 on agenda) ([Special Items Agenda Link](#))

It was moved by Morris, supported by Quarles, and unanimously approved to **postpone** the following MCL 211.154 petition until June 9, 2026. (Item 21 on agenda)

City of Omer, Arenac County

154-2023-0618 Lynch, Terrence; Lynch, Cindy 030-0-015-300-110-05
Real Property

2023 AV from \$7,200 to \$248,869 TV from \$2,538 to \$248,689
2022 AV from \$11,600 to \$289,780 TV from \$2,408 to \$284,498
2021 AV from \$11,600 to \$284,670 TV from \$2,332 to \$275,410

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. (Item 28 on agenda) ([Non-Concurrence Agenda Link](#))

Public Comment: No member of the public wished to speak at public comment. (Item 22 on agenda)

Other Items for Discussion: No other items were discussed. (Item 31 on agenda)

The April 7, 2026, 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 10:08 am.

DATE TYPED: February 25, 2026

DATE APPROVED: April 7, 2026

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

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

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