



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

Virtual Meeting via Microsoft Teams

Tuesday, October 20, 2020

9:00 a.m.

***PRESENT: Peggy L. Nolde, Chairperson
W. Howard Morris, Member STC
Leonard D. Kutschman, 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 Kutschman, and unanimously approved to adopt the minutes of August 18, 2020. (Item 1 on agenda)

Public Comment – Agenda Items 6-37 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 6-37.

It was moved by Kutschman, supported by Morris, and unanimously approved to recognize Lewis Rogers with a resolution honoring him on his retirement after 22 years of dedicated and meritorious service to the State of Michigan and thanking him for his vast knowledge and years of experience of local unit assessing, county and state equalization. (Item 3 on agenda)

The State Tax Commission recognized the following new Michigan Master Assessing Officers from the October 2019 Program: (Item 4 on agenda)

| | | |
|------------------|------------------|------------------|
| Joseph Arevalo | Gregory Babb | Mitchell Elrod |
| Kimberly Feigley | David Griffin | Kevin MacDermaid |
| Robin Palazzolo | Justin Prybylski | Meshia Rose |

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff’s recommendation for all 2020 classification appeals. ([See attached link for file identification](#)) (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 13 of 2020 3rd Quarter Certified Interest Rates. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 14 of 2020 Property Tax Appeal Procedures for 2021. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 15 of 2020 Property Tax and Equalization Calendar for 2021. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revisions of the following 2021 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 Morris, supported by Kutschman, and unanimously approved Form 4776 – Neighborhood Enterprise Zone Homestead Facility Certificate. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the 2021 Nuclear Plant Composite Factors. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the 2021 System Economic Factors for Electric Distribution Cooperatives. (Item 12 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Memorandum Regarding P.A. 660 of 2018 Board of Review and Support Staff Required Training. (Item 13 on agenda)

The Commission for informational purposes only received an update from Executive Director Buick regarding the Solar Panel Ad Hoc Committee. Members appointed to the Solar Ad Hoc Committee include the following: Chairperson Nolde, Ted Droste, David Lee, David Rowley, Timothy Schnelle and Matthew Woolford. Executive Director Buick also noted that staff are currently in the process of scheduling meetings for the committee to begin their work, which will include some focus group meetings with utilities and other large-scale installation owners for input. (Item 14 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and entered in which Benjamin Hunter shall voluntarily surrender his assessor license #R-9578 on or before November 19, 2020 (30 days from entry of the Official Order). Mr. Hunter shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license. (Item 15 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and entered in which Roman Tauer shall fully participate in and successfully complete the Michigan Advanced Assessor Officer (MAAO) Land Values and Economic Condition Factors course, which includes timely submission of all assignments, attending all classroom sessions and passing the exam. Mr. Tauer will also work one-on-one with State Tax Commission staff regarding AMAR follow up reviews for local units in which he is the assessor. Mr. Tauer must also obtain prior approval from the State Tax Commission prior to becoming the assessor of record for any additional local unit of government. Upon successful completion of the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors

course, Mr. Tauer shall appear before the Assessor Discipline Advisory Committee. Failure to complete the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course shall result in Roman Tauer immediately surrendering his assessor certification to the State Tax Commission. (Item 16 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to allow the Stipulation and Dismissal Without Prejudice be accepted and entered in which Mary Sanders shall fully participate in and successfully complete the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course, which includes timely submission of all assignments, attending all classroom sessions and passing the exam. Ms. Sanders will also work one-on-one with State Tax Commission staff regarding AMAR follow up reviews for local units in which she is the assessor. Ms. Sanders must also obtain prior approval from the State Tax Commission prior to becoming the assessor or record for any additional local unit of government. Upon successful completion of the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course, Ms. Sanders shall appear before the Assessor Discipline Advisory Committee. Failure to complete the Michigan Advanced Assessing Officer (MAAO) Land Values and Economic Condition Factors course shall result in Mary Sanders immediately surrendering his assessor certification to the State Tax Commission. (Item 17 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Clayton Township, Arenac County. (Item 18 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Homestead Township, Benzie County. (Item 19 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Grant Township, Huron County. (Item 20 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for McKinley Township, Huron County. (Item 21 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Aurelius Township, Ingham County. (Item 22 on agenda)

It was moved by Kutschman, supported by Nolde, and approved to adopt the official order to certify and return the 2018 and 2019 Assessment Rolls for Burleigh Township, Iosco County. (Item 23 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Grant Township, Iosco County. (Item 24 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for Eagle Harbor Township, Keweenaw County. (Item 25 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2017 Assessment Roll for Clinton Township, Lenawee County. (Item 26 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2019 Assessment Roll for the City of Hudson, Lenawee County. (Item 27 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Gun Plain Township, Allegan County due to the repetitive results of the AMAR reviews and lack of a sufficient action plan. The Commission also ordered that Gun Plain Township, Allegan County hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment rolls. (Item 28 on agenda)

It was moved Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Manlius Township, Allegan County due to the repetitive results of the AMAR reviews and failed corrective action plans. The Commission also ordered that a State Contractor be assigned to Manlius Township, Allegan County to fix the deficiencies noted in the roll and to complete the work for the 2021 assessment roll. (Item 29 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Sumner Township, Gratiot County due to the repetitive results of the AMAR reviews and lack of a sufficient action plan. The Commission also ordered that Sumner Township, Gratiot County hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment roll. (Item 30 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Arcadia Township, Manistee County due to the repetitive results of the AMAR reviews and lack of sufficient action plan. The Commission also ordered that Arcadia Township, Manistee County hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment roll. (Item 31 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Rose Lake Township, Osceola County due to the repetitive results of the AMAR reviews and failed corrective action plans. The Commission also ordered that a State Contractor be assigned to Rose Lake Township, Osceola County to fix the deficiencies noted in the roll and to complete the work for the 2021 assessment roll. (Item 32 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2020 Assessment Roll for Forester Township, Sanilac County due to the repetitive results of the AMAR reviews and lack of response from the Township. The Commission also ordered Forester Township, Sanilac County hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2021 assessment roll. (Item 33 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 34 on agenda)

These certifications will expire on **May 1, 2023**.

New Certifications:

Houghton County

Adams Township

Menominee County

Holmes Township

Newaygo County

Goodwell Township

City of Newaygo

Recertifications:

Jackson County

Village of Springport

Livingston County

Iosco County

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Assessment Rolls for the following: (Item 35 on agenda)

These certifications will expire on **May 1, 2023**.

New Certifications:

Kent County

Caledonia Township

Livingston County

City of Brighton

St. Joseph County

City of Sturgis

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 36 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation determining that the real and personal property identified in the City of Wakefield's resolution is owned by Forward Wakefield Development Corporation, an Eligible Economic Development Group. (Item 37 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Exemptions Agenda**. (Item 38 on agenda) ([See attached link for file identification](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 39 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 40 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on MCL 211.154 petitions on the **Special Items Agenda** except for 154-20-0065 where the petition was approved. (Item 41 on agenda) ([See attached link for file identification](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to **postpone** the following MCL 211.154 petition, initially noticed as a non-concurrence. (Item 42 on agenda)

City of Melvindale, Wayne County

154-19-1084 MARATHON PETROLEUM COMPANY LP 47-006-99-0013-704
REAL PROPERTY

2019 AV from \$116,600 to \$924,626 TV from \$113,664 to \$921,708

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 42 on agenda) ([See attached link for file identification](#))

Public Comment (Item 43 on agenda):

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

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 16 of 2020 Inflation Rate Multiplier. (Add on to agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 17 of 2020 Procedural Changes for 2021. (Add on to agenda)

The November 17, 2020 Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos. In order to limit the spread of COVID-19, the meeting may be held virtually via Microsoft Teams. In the event the meeting is held virtually, a video and audio link to the 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 Nolde, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:45 am.

DATE TYPED: **October 21, 2020**

DATE APPROVED: **November 17, 2020**

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

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

**Leonard D. Kutschman, Member
State Tax Commission**