



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, November 17, 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 Kutschman, supported by Morris, and unanimously approved to adopt the minutes of October 20, 2020. (Item 1 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to accept the following changes to the November 17, 2020 meeting agenda: update to Bulletin 19 of 2020, update of Form 3128, removal of the Exemptions Special Items Agenda, revised Exemptions Agenda and revised Concurrence Agenda. (Add on)

Public Comment – Agenda Items 4-12 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 4-12.

It was moved by Kutschman, supported by Morris, and unanimously approved to allow the reconsideration of classification appeals 20-012, 20-014 and 20-015 but retained the prior determination of Utility Personal. The Commission approved to allow the reconsideration of classification appeal 20-013 but retained the prior determination of Utility Personal. (Item 3 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 18 of 2020 Interest Rates on Michigan Tax Tribunal Judgments. (Item 4 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 19 of 2020 Boards of Review for 2021. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 20 of 2020 Qualified Errors under MCL 211.53b. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 21 of 2020 July and December Boards of Review. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Form 5730 – Assessing District Department Staff Training Report and Form 5731 – Assessing District Required Board of Review Training Report. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Form 607 – 2021 Report of Assessment Roll Changes and Classification. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the following 2021 Forms: (Item 10 on agenda)

- Form 1019 – Notice of Assessment, Taxable Valuation, and Property Classification
- Form 3128 – Taxable Value Calculations Worksheet
- Form 4093 – Notice of Assessment, Taxable Valuation (including Leasehold Improvements) and Property Classification

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Memorandum Regarding Multipliers for Valuation of Free-Standing Communication Towers. (Item 11 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 Platte Township, Benzie County. (Item 12 on agenda)

The Commission approved to remove item 13 (Exemptions Special Items Agenda) from the agenda.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 14 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 15 on agenda) ([See attached link for file identification](#))

It was moved by Nolde, supported by Kutschman, and unanimously approved to take a recess until 9:30 am as noted on the MCL 211.154 petition notices for the Special Items and NonConcurrence Agendas.

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 154-19-0980 where Commissioner Kutschman recused himself. It was moved by Morris, supported by Nolde, and approved to adopt the staff recommendation on MCL 211.154 petition 154-19-0980. (Item 16 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 17 on agenda)

Chikaming Township, Berrien County

154-19-0779 BERKOWITZ SEAN M REVOCABLE TRUST, MCLEAN 11-07-7710-0011-02-0
BETHANY L REVOCABLE TRUST – REAL PROPERTY

2017 AV from \$1,669,800 to \$1,687,500 TV from \$1,669,800 to \$1,687,500
2018 AV from \$1,513,500 to \$1,565,700 TV from \$1,513,500 to \$1,565,700
2019 AV from \$1,432,400 to \$1,413,300 TV from \$1,432,400 to \$1,413,300

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 17 on agenda) ([See attached link for file identification](#))

Public Comment (Item 18 on agenda):

Roxana Johnson DePalma spoke before the Commission regarding her removal from the May 2020 Big Rapids MCAO Program for engaging in inappropriate and unprofessional behavior by taking the exam with another person present. Ms. Johnson-DePalma asked to be reinstated into the program. An investigation was conducted by staff into the incident that occurred during the Michigan Certified Assessing Officer (MCAO) exam and those results were provided to the State Tax Commission for review.

Ms. Johnson DePalma stated the following: I am with the City of Flint assessing division. I would like to thank you for this opportunity to speak in this public comment section of your meeting. I am speaking in regard to my removal of the 2020 MCAO Big Rapids program. I did speak to the accusations of cheating as an inquiry that was presented to me. I would just like to briefly speak verbally; I would just like to reiterate that I did not participate in inappropriate behavior or cheat on this last test of the program. I endured a bad situation to the best of my ability under the circumstances. This past week I sent in three affidavits, two were from coworkers in the Flint assessing office and the last one was from our assessor Ms. Couke. I would just like to briefly go over the day and just maybe expound a little bit more clearly on what happened on the actual day of the event. Actually, the whole process started the Friday before when I had been studying with Ms. Couke who is very knowledgeable in this stuff and she was able to explain some difficult areas that I didn't understand in an easy manner. I also that same day on the Friday asked our Deputy Assessor Ms. Overton if I could sit in her office at a small table to take the test. I did this because she has a door on her office which is the only one accept our assessors and I didn't want to be interrupted. In addition, this was the day that everyone was coming back to the office due to COVID and working from home and Ms. Overton was not going to come in and her office was not going to be occupied that day. I had studied the whole weekend and two weeks prior to that and was very well prepared to take the test. I had followed all the guidelines that were set forth. I did not pass the first test and had to retake it, so I definitely wanted to pass this test. I did follow the guidelines according to the course agreement and course syllabus. I arrived at work that day on Monday and I took all of the messages off the machine. That took a few minutes and I had some time left so I went ahead and told the supervisors that was actually in our office that I was going to take a look at my notes and get my mind ready for the test. So, I did that and then she actually was just across from Ms. Overton's office. After studying, I finally put my notes down and went into the office and started the test right at 9:00 o'clock. I worked quickly and I was confident, and I didn't hesitate. I knew all the answers and was very confident in myself. I knew the material and I was set to working. My concentration was broken when the door opened, and Ms. Couke walked in. This is what really destroyed my whole concentration. I was very

focused and had asked her to leave. She refused to leave, and she said that she had rescheduled her doctor's appointment so that she could come sit with me for the test. I again asked her to leave and I was very upset. She dismissed nicely then she sat down at the table and was quiet. I was focused on taking the test and I was ignoring her as she was quiet. I finished the test electronically, signed a test stating that this was my own work and work that I submitted to this class. I had taken the test and I answer the questions on my own. I was very uncomfortable with Ms. Couke's presence and this was a bad situation. I did not receive any assistance from her while taking the test and that is my statement and I just wanted to verbally say this. Please reconsider the removal from this class at this time.

Chairperson Nolde stated the following: I would like to say something before you get going. I am going to recuse myself totally from this one as my daughter is the assessor for the City of Flint so I will be removing myself totally. Thank you.

Executive Director Buick stated the following: This is a public comment portion of the meeting and normally Commissioners do not take action, but I will leave it up to the Commissioners to decide how they would like to handle this.

Commissioner Kutschman stated the following: What is your pleasure Howard?

Commissioner Morris stated the following: Based on the facts set I do not see any need to take any additional action. I feel bad for the candidate, but it has the appearance and staff has made a recommendation that I am not willing to go against.

Commissioner Kutschman stated the following: I read through the information that was provided to us on this and this is an extremely unfortunate situation for all the parties involved. I believe the staff recommendation is appropriate. It just hurts me to think something like this would occur. But for the integrity of the program which is what I am mostly concerned about. I think we have to uphold the standards that we set forth and I agree with you and I agree that the staff's recommendation and actions are appropriate in this matter.

Ms. Johnson DePalma stated the following: Am I able to appeal from there?

Executive Director Buick stated the following: No, the Commission controls this and it is their education program.

The Commission for informational purposes only received an update from Executive Director Buick regarding the Administrative Procedure Guidelines the comments deadline was November 12th. We did receive comments regarding the audit guidelines which we are going to be reviewing and the fee dispute guidelines there were no comments so we will be reviewing those and publishing the final guidelines. We will be sending those to be published as official guidelines. Executive Director Buick also stated the Solar Panel Ad Hoc Committee will be meeting Thursday. They have three scheduled meetings between now and the December meeting which will be December 15th. Executive Director Buick indicated this afternoon the CAMA Data Standards Committee is meeting to review some recommendations of changes to the CAMA Data Standards. (Item 19 on agenda)

The December 15, 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 Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:20 am.

DATE TYPED: November 18, 2020

DATE APPROVED: December 15, 2020

Peggy L. Nolde, Chairperson
State Tax Commission

W. Howard Morris, Member
State Tax Commission

Leonard D. Kutschman, Member
State Tax Commission

DRAFT