



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

Virtual Meeting via Microsoft Teams

Monday, May 24, 2021

9:00 a.m.

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 May 10, 2021 as presented. (Item 1 on agenda)

Public Comment – Agenda Items 4 and 5 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 4 and 5.

It was moved by Morris, supported by Kutschman, and unanimously approved the valuations enumerated by Ms. Parr and recommended by the Property Services Division be received and approved as the 2021 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The Final 2021 total state equalized valuations for each class are as follows: (Item 3 on agenda)

Agricultural	\$ 24,725,862,338
Commercial	\$ 72,011,183,737
Industrial	\$ 20,909,443,109
Residential	\$ 360,665,143,888
Timber-Cutover	\$ 204,444,022
Developmental	\$ 71,249,020
Total Real Property	\$ 478,587,326,114
Total Personal Property	\$ 32,020,646,613
Total Real and Personal	\$ 510,607,972,727

It was moved by Morris, supported by Kutschman, and unanimously approved to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review by providing a Certificate of Achievement to the following: (Item 4 on agenda)

Baraga County

Arvon Township
L'Anse Township

Covington Township
Spurr Township

Houghton County

Franklin Township
Osceola Township
Quincy Township

Laird Township
Portage Township
Torch Lake Township

Ionia County

Campbell Township
Keene Township
Ronald Township

Danby Township
Lyons Township
Sebewa Township

Leelanau County

Bingham Township
Glen Arbor Township
Solon Township

Elmwood Township
Kasson Township

Livingston County

City of Brighton
Brighton Township
Hartland Township
Iosco Township
Oceola Township
Unadilla Township

City of Howell
Cohoctah Township
Howell Township
Marion Township
Tyrone Township

Mackinac County

Brevort Township
Garfield Township
Moran Township

Clark Township
Marquette Township

Menominee County

City of Menominee
Daggett Township
Gourley Township
Lake Township
Meyer Township

City of Stephenson
Faithorn Township
Holmes Township
Menominee Township
Stephenson Township

Missaukee County

City of Lake City
Aetna Township
West Branch Township

Forest Township

Muskegon County

City of Muskegon
City of Norton Shores
City of Whitehall
Casnovia Township
Dalton Township
Fruitland Township
Holton Township
Moorland Township
White River Township

City of North Muskegon
City of Roosevelt Park

Cedar Creek Township
Egelston Township
Fruitport Township
Montague Township
Sullivan Township
Whitehall Township

Ontonagon County

Bergland Township
Greenland Township
McMillan Township
Rockland Township

Carp Lake Township
Haight Township
Ontonagon Township
Stannard Township

Ottawa County

City of Grand Haven
Blendon Township
Crockery Township

Chester Township
Robinson Township

Wexford County

City of Cadillac
Antioch Township
Cherry Grove Township
Colfax Township
Hanover Township
Liberty Township
Springville Township

City of Manton
Cedar Creek Township
Clam Lake Township
Greenwood Township
Haring Township
Slagle Township
Wexford Township

It was moved by Morris, supported by Kutschman, and unanimously approved all recommendations made by staff regarding the interlocal agreements from sixty-eight (68) counties that demonstrate the proposed Designated Assessor can ensure that the local units within these counties can achieve and maintain substantial compliance with the General Property Tax Act in the event the Designated Assessor provisions within Public Act 660 of 2018 become necessary. ([Approved Counties Link](#)) The Commission received notice the following eleven (11) counties have not yet filed *Form 5697 – State Tax Commission Petition for Approval of County Designated Assessor*: Barry, Bay, Benzie, Houghton, Huron, Lenawee, Ogemaw, Ontonagon, Saginaw, Washtenaw and Wayne Counties. The Commission also approved to require the following three counties supply further information to meet requirements approved by the Commission on June 9, 2020 for consideration of approval: Alger, Missaukee and Otsego Counties. The Commission additionally denied the proposed Designated Assessor for Lake County based on the qualifications of the proposed assessor. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 6 on agenda) ([Concurrence Agenda Link](#))

Public Comment (Item 7 on agenda):

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

Executive Director Buick stated the following: I just wanted to give a real brief update on the Solar Panel Ad Hoc Committee. We are finalizing the draft multiplier table and how the multiplier table was developed. We will be releasing the table on June 4th. The Committee has been working diligently to get this done. I am very impressed by the information and the way they have pulled this together.

The June 8, 2021 Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos Ballroom A, B & C, 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 9:26 am.

DATE TYPED: May 25, 2021

DATE APPROVED: June 8, 2021

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

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

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