



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

**Okemos Conference Center, Okemos A & B Rooms
2187 University Park Drive, Okemos, Michigan**

And

Virtual Meeting via Microsoft Teams

**Tuesday, August 17, 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 June 8, 2021, as presented. (Item 1 on agenda)

Chairperson Nolde stated the following: We will be pulling Agenda Item #38 from the agenda. We will not be acting on the Ad Hoc Solar Committee Report today, but we will keep it on the agenda for public comment so that it can be updated after the meeting with any feedback from stakeholders. The Commission plans to consider the update of the report again on September 14, 2021 meeting.

Public Comment – Agenda Items 3 through 40 Only (Item 2 on agenda):

Brian VanBlarcum spoke before the Commission on behalf of Consumers Energy and CMS Energy regarding Agenda Item #38, Solar Ad Hoc Committee Report and Recommendation. Mr. VanBlarcum stated the following: Thank you for having and inviting us here to speak today. I am Brian VanBlarcum and I am the Tax Director with Consumers Energy and CMS Energy here in Michigan. We obviously intend to build a lot of solar in the state, so I think we have a vested interest to speak here. Obviously, my comments will probably change a little bit because my request today was that the Commission delay the consideration of Agenda Item #38 the Solar Committee's final report. Basically, I will still walk through the reasons why I think it should be delayed. In our comments to the June 3rd report we ask the

Committee to consider the impacts of both federal tax credits and produce a discounted cash flow as another data point in their analysis. The Committee referenced that in their final report but actually didn't act on that recommendation. We continue to believe the federal incentives should be considered and that a DCF or discounted cash flow would be another valuable data point to ensure that the solar multipliers produce values that are indicative of true cash value. The final report that was released just last week includes several references, incorrect references, to both megawatt hours and kilowatt hours when it references name plate capacity. References to name plate capacity should simply reference kilowatts or megawatts without that added reference to the hours. We have had some opportunity just recently to point that out. We think it should be corrected in the next draft to provide some credibility to the committee's final report.

Next, the June 3rd preliminary report did not include the payment in lieu of tax section calculating the \$18,000 per megawatt annual payment and no stakeholder was provided an opportunity to comment on its origination or its calculation. I was just recently provided some additional information about that calculation of the annual PILT amount and would like to point out several issues with the calculation. First, the PILT section references the use of a National Renewable Energy Laboratory or NREL cost per kilowatt hour so again an incorrect reference to kilowatt hours when talking about the cost to construct the facility. The other thing I learned recently the calculation was also not prepared using the NREL data that was referenced in the report, but it actually includes cost information provided by the Energy Information Administration or EIA. Specifically, that is a report or a study that was completed by the firm Sargent & Lundy. Just immediately off the bat in that calculation there is two incorrect references.

Next, I believe that the committee also incorrectly trended the reference EIA construction cost to a Michigan cost. Costs were trended to local Michigan dollars by comparing national PPA prices on a dollar per megawatt hour basis to PPA prices per a Mid-Continent Independent System Operator or MISO region. While this comparison may confirm that MISO prices are higher than the national average on a dollar per megawatt hour basis it doesn't confirm that such an adjustment is specifically related to the construction of this. MISO prices on a dollar per megawatt hour basis may be higher than the national average for a number of different reasons including certain operating characteristics such as net capacity factors for facilities that operate in different regions. In other words, producing less energy will naturally increase the cost or the dollar per megawatt hour with all other things equal. We would ask that the Committee maybe step back from that trend factor that they applied and look to another adjustment that appropriately trends perhaps local labor costs from a national perspective to a Michigan perspective and apply that trend factor only to the labor costs that are included in the project construction company.

Next, as we learned just recently the report indicates that the PILT was developed using the depreciation table on page ten of the final report and it does not. As we understand the PILT was developed using a table very similar to one that was provided in the June 3rd preliminary report that was meant to illustrate a table effective in the 2032 tax year. No such information is included in the final report to support the committee's projection of a ten-year table or a table ten years in the future nor is the 2032 table actually presented in the final report or its appendix.

Next, the PILT calculation uses a state-wide industrial personal property millage rate of 29.76 mills. That is modeled off the state-wide average commercial industrial and utility rate. We believe that is kind of a high starting point to begin with. Our analysis indicates that large scale solar is more likely to be constructed in areas of the state that have average millage rates between 20 and 25 mills.

Next, the PILT calculation assumes a discount rate based on three different sources. I was just recently provided the discount rates and I haven't had a chance to figure out how and whether that adjustment is accurate in the report or whether its actually necessary and perhaps some more thought into that component.

Finally, I think over the top the \$18,000 per megawatt annual payment or payment in lieu of taxes are roughly two times as high as what we see when we look at the tax per megawatt on some of our natural gas fire facilities in the state. It should also be noted that these plants operate with significantly higher capacity factors than we would expect for solar and the \$18,000 per megawatt is also significantly higher than what we see for PILT available to projects in other regions of the states. So, in the spirit of ensuring Michigan adopts a fair and equitable accurate report for the valuation of the solar our company would ask that you table or pause consideration for the final report. I appreciate your time to speak here.

Steve Levitas spoke before the Commission on behalf of Pine Gate Renewables regarding Agenda Item #38, Solar Ad Hoc Committee Report and Recommendation. Mr. Levitas stated the following: I am Senior Vice President for Regulatory and Government Affairs at Pine Gate Renewables. Thank you very much for the opportunity to chat with you today. My company Pine Gate is a utility scales solar and storage developer based in Asheville, North Carolina and we have an office in Michigan in Midland. I am very supportive of the comments that you heard from Mr. VanBlarcum and I will try not to repeat too many of those but I do want to give you a perspective of a solar developer on this matter. Pine Gate has constructed 14 solar projects in Michigan that are currently providing zero emissions electricity to the customers of Consumers Energy. We have three additional projects currently under construction and 21 more with executed power purchase agreements that we hope to construct in the coming years. All together our portfolio of contracted assets would result in more than \$500 million in investments in the state. We will utilize over 1000 local construction subcontractors and will contribute substantially to the local economies in the communities where we work.

As I am sure you know Governor Whitmer has admirably committed to making Michigan carbon neutral by 2050. To achieve this goal to do its part in combatting the extra existential climate change and to meet the huge customer demand for clean energy especially among those large commercial industrial customers considering investments in Michigan it will be necessary for the state to add substantial new solar capacity in the coming years beginning immediately. Michigan currently has one of the lowest levels of solar energy per capita of any state in the country. The tax treatment of solar proposed in your report unfortunately would ensure that it stays that way. It will make it impossible to achieve the Governor's goals and will cause Michigan to lose billions of dollars of investments and tens of thousands of jobs. I do want to thank you for pulling the item today to allow for further consideration.

Approximately half the states in the country including all the other great lakes states provide some form of property tax relief for solar in part this is based on a laudable public policy goal incentivizing clean energy development. In part it is based on a recognition that solar farms place very little demand on the local government services. But perhaps most importantly property tax relief for solar informed by a recognition that without such relief many solar projects simply won't get built thereby resulting in a loss of potential revenues for local governments. If your goal is to drive solar developers like Pine Gates out of Michigan, then you should adopt the report as it is proposed because frankly that is exactly what it will accomplish. Michigan already taxes solar at a rate far higher than any adjacent or comparable state. A rate that is three times higher than that of the next highest state in the region. For that reason, Pine Gate has been working for several years with stakeholders and government officials to promote the adoption of a reasonable payment in lieu of taxes or PILT for solar similar to those found in many other states. We supported legislation passed last year that would have created a reasonable \$4,000-megawatt PILT for solar and by reasonable, I mean that it would provide far less tax relief than is provided in many other states such as my home state of North Carolina which is one of leading developers in the country. Our understanding is the Governor vetoed that bill to allow this Commission and her administration to conduct a more detailed analysis of an appropriate PILT level. What you have done instead unfortunately in this report in its current form is to propose a PILT that frankly would make Michigan the least friendly state in the country for solar development. Not only is the PILT as proposed bad public policy in my opinion it is based on severely flawed assumptions and methodology as you just heard. Much of that is not apparent from the short paragraph on this subject that was added to the latest draft of the report, but our understanding has been discussed in the report assumes an average ad valorem tax rate of 29 mills which is unusually high for sites suitable for large scale solar development. No jurisdiction in which we are currently developing has a millage rate of 29 the average is closer to 20 to 22.

In addition, you also propose using an inappropriately inflated and accurate cost of solar construction our Michigan bill costs are nowhere near the cost assumed in your report. I am confused why you would propose a PILT based on what is really as I understand it kind of an imaginary 2032 depreciation table for PILT that would apply the project that is going to the tax base immediately. When we have refined the reports for 2022 for what I believe is the 2021 depreciation table a more accurate millage rate and national billed costs assumptions. We come up with an average annual payment of just over \$4800 per megawatt rather than the \$18,000 number that appears in the report and that is before any form of abatement or relief that is just a straight up comparison to ad valorem rates. Significantly your assumption and perhaps it is not your job but somebody else's job the assumption appears to be that any PILT should be designed to generate comparable revenues to ad valorem taxation and provide no tax relief whatsoever for solar projects. As I have said their compelling policy and economic development reason is to provide a reasonable measure of tax relief to incentivize solar development as all your neighboring states and 20 others across the country have done. Not to least of which is maximizing total revenues to local governments by not losing out on solar investment that is not feasible because of high tax rates. So, in light of the forgoing, we request that you do give a much closer and harder look. Again, we do appreciate that you took the item off the agenda today and we would be happy to work with you in any way that we can. We have been responsive to your request for information and

provided a lot of data, but we are hoping that you will correct the flawed assumptions and methodology and propose a reasonable PILT that would allow Michigan to enjoy the benefits of solar energy.

It was moved by Kutschman, supported by Morris, and unanimously approved the 2022 State Tax Commission meeting schedule. (Item 3 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff's recommendation for 2021 classification appeals 21-001, 21-002, 21-003 and 21-004 and to accept the postponement of 21-005. ([See attached link for file identification](#)) (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Certification Level Guidelines for Townships, Cities and Counties for 2022. The Commission approved that County certification levels will be based on the highest 2021 certification level requirement of the local units within each County. ([Counties](#)) ([Townships and Cities](#)) (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 7 of 2021 Assessor Certification with an important note that individuals holding a Michigan Certified Assessing Technicians have different recertification requirements for 2023 than certified assessors. Michigan Certified Assessing Technicians have two options for completing their continuing education. The first option is to complete the 2022 State Tax Commission update course. The second option is to complete a STC online continuing education course of their choice (excluding the Learning the HP12C Calculation course) offered through the STC Online Education Portal. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 8 of 2021 Assessor Certification Level Requirements for 2023. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 9 of 2021 2nd Quarter Certified Interest Rates. (Item 8 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 10 of 2021 Random Week for Qualified Businesses. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revisions of the following 2022 Personal Property Forms: (Item 10 on agenda)

- Form 632 – 2022 Personal Property Tax Statement
- Form 633 – 2022 Electric Distribution Cooperative Personal Property Statement
- Form 2698 – 2022 Idle Equipment, Obsolete Equipment & Surplus Equipment Report
- Form 2699 – 2022 Statement of “Qualified Personal Property” by a “Qualified Business” (as of 12-31-21)
- Form 2807 – 2022 Statement of “Qualified Personal Property” by a “Qualified Business” (For Additional Reporting)

Form 3589 – 2022 Cable Television and Public Utility Personal Property Statement (as of 12-31-21)
Form 3595 – 2022 Itemized Listing of Daily Rental Property (as of 12-31-21)
Form 3612 – 2022 Itemized Listing of Daily Rental Property (as of 12-31-21) (For Additional Reporting)
Form 3966 – 2022 Taxpayer Report of Personal Property “Move-Ins” of Used Equipment (as of 12-31-21) Occurring During 2021
Form 4452 – 2022 Cellular (Wireless) Site Equipment Personal Property Report
Form 4798 – Automotive Manufacturing Equipment Personal Property Report

It was moved by Kutschman, supported by Morris, and unanimously approved the revisions of the following 2022 State Assessed Forms: (Item 11 on agenda)

Form 1027 – State Assessed Car Line
Form 1028 – State Assessed Railroads
Form 1029 – State Assessed Telephone Companies
Form 4435 – Electronic Signature Declaration for Annual Property Reports for State Assessed Telephone, Railroad and Car Line Entities

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of Form 2793 – 24- and 12-Months Sales Ratio Study for Determining the 2022 Starting Base. (Item 12 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the revision of the 2022 Form 4606 – Electronic Signature Declaration for Annual State Equalization Reports. (Item 13 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the revision of the 2022 Form 5076 – Small Business Property Tax Exemption Claim Under MCL 211.9o. (Item 14 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Legislative Report for Neighborhood Enterprise Zone Homestead Exemption. (Item 15 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the list of OPRA Qualified Local Government Units. (Item 16 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved two (2) recommendations made by staff regarding the interlocal agreements from Benzie and Lenawee 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. The Commission additionally denied the proposed Designated Assessor for Houghton County based on the qualifications of the proposed assessor. (Item 17 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to acknowledge those local units who have received a perfect score on the Audit of Minimum Assessing Requirements (AMAR) Review during the period of April 2021 through July 2021 by providing a Certificate of Achievement to the following: (Item 4 on agenda)

Cheboygan County

Beaugrand Township
Nunda Township

Mentor Township

Clare County

Arthur Township
Franklin Township
Hamilton Township
Hatton Township
Sheridan Township

City of Clare
Garfield Township
City of Harrison
Hayes Township
Winterfield Township

Delta County

Baldwin Township

Kent County

Ada Township
Alpine Township
Caledonia Township
City of Cedar Springs
City of East Grand Rapids
Grand Rapids Township
City of Kentwood
Nelson Township
City of Rockford
Tyrone Township
City of Wyoming

Algoma Township
Bowne Township
Cascade Township
Courtland Township
Gaines Township
City of Grand Rapids
City of Lowell
Plainfield Township
Sparta Township
City of Walker

Luce County

Pentland Township

Mason County

Amber Township
Eden Township
Grant Township
City of Ludington
Riverton Township
Victory Township

Custer Township
Freesoil Township
Logan Township
Meade Township
Sheridan Township

Montcalm County

Belvidere Township
Bushnell Township
Cato Township
Day Township
Eureka Township
Fairplains Township

Bloomer Township
City of Carson City
Crystal Township
Douglass Township
Evergreen Township
Ferris Township

Home Township
Pierson Township
Reynolds Township
City of Stanton

Montcalm Township
Pine Township
Richland Township
Winfield Township

Saginaw County

Albee Township
Chesaning Township
Maple Grove Township
Saginaw Township
St. Charles Township
Taymouth Township
Zilwaukee Township

Brady Township
Frankenmuth Township
Richland Township
City of Saginaw
Swan Creek Township
City of Zilwaukee

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 Tax Rolls for the following: (Item 19 on agenda)

These certifications will expire on **May 1, 2024**.

New Certifications:

Genesee County

Village of Goodrich

Grand Traverse County

Mayfield Township

Recertifications:

Macomb County

City of Centerline

Newaygo County

Denver Township

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 Assessment Rolls for the following: (Item 20 on agenda)

These certifications will expire on **May 1, 2024**.

New Certifications:

Wayne County

Van Buren Township

Recertifications:

None

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Ms. McGrew's assessor certification and that Ms. McGrew be released from suspension since she met all the requirements outlined in the December 17, 2019, State Tax Commission order. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. John Ulrich's assessor certification since Mr. Ulrich met all the requirements outlined in the November 20, 2019, State Tax Commission order. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Ms. Mary Sanders' assessor certification and that Ms. Sanders be released from restriction on taking on additional local units since she met all the requirements outlined in the October 20, 2020, State Tax Commission order. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Roxana Johnson-DePalma, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Ms. Johnson-DePalma to fully participate in and successfully complete a course on Leadership and Personal Development within six months of the date of the order. The course must be pre-approved by the Executive Director of the State Tax Commission. Following receipt of proof of completion, Ms. Johnson-DePalma shall receive written notice of release from discipline. Failure to successfully complete the course within six months of this order shall result in Ms. Johnson-DePalma being required to reappear before the Assessor Discipline Advisory Committee. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Jennifer Coucke, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and agreeing to voluntary suspension of her assessor certification. Ms. Coucke is required to fully participate in and successfully complete a course on Professional Ethics and a course on Building Trust within six months of the date of the order. The courses must be pre-approved by the Executive Director of the State Tax Commission. Following receipt of proof of completion, Ms. Coucke shall receive written notice of release from suspension. Upon successful completion of the Professional Ethics and Building Trust courses, Ms. Coucke shall reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses within six months of this order shall result in Ms. Coucke waiving all rights to further informal resolution and will automatically result in a referral to MOAHR for a formal hearing. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Gary Daley, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Mr. Daley to fully participate in and successfully complete a course on Land Values, a course on Economic Condition Factors and a BS&A course within six months of the date of the order. The courses must be pre-approved by the Executive Director of the State Tax Commission. Further, Mr. Daley must complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training is to be scheduled by staff. Upon successful completion of the Land Values, Economic Condition Factors, BS&A and AMAR training, Mr. Daley shall reappear before the Assessor Discipline Advisory Committee. Failure to complete the courses within six months of this order shall result in Mr. Daley automatically proceeding to MOAHR for a formal hearing. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Andrew Clark to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Roy Kissinger to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 21 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Barbara Eaton to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration. (Item 21 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 Carrie Soto shall voluntarily surrender her assessor license #R-9295 on or before September 16, 2021 (30 days from entry of the Official Order). Ms. Soto shall not act as the assessor of record for any local unit of government upon surrender of her assessor's license. (Item 22 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to certify and return the 2020 Assessment Roll for Gun Plain Township, Allegan 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 2016, 2017, 2019 and 2020 Assessment Rolls for Manlius Township, Allegan 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 2018 and 2020 Assessment Rolls for Williams Township, Bay 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 2018 Assessment Roll for Gilmore Township, Benzie 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 Rapid River Township, Kalkaska County. (Item 27 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2020 Assessment Roll for Arcadia Township, Manistee County. (Item 28 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2018, 2019 and 2020 Assessment Rolls for Harris Township, Menominee County. (Item 29 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to certify and return the 2019 and 2020 Assessment Rolls for Rose Lake Township, Osceola County. (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 2021 Assessment Roll for Frankenlust Township, Bay County due to the history of deficiencies within the unit for the AMAR Reviews and as an uncertified unit and order that Frankenlust Township hire an outside party to fix the deficiencies noted in the roll and to complete that work for the 2022 assessment roll. The Commission further orders that a bill be sent to Frankenlust Township, Bay County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 31 on agenda)

It was moved Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for Hillsdale Township, Hillsdale County due to the history of deficiencies within the unit for the AMAR Reviews and order that Hillsdale Township hire an outside party to fix deficiencies noted in the roll and to complete that work for the 2022 assessment roll. The Commission further orders that a bill be sent to Hillsdale Township, Hillsdale County covering the time and expenses incurred by the State Tax Commission for implementation of this order. (Item 32 on agenda)

The official order for the City of Saugatuck, Allegan County was removed from the agenda as the city had a certified assessor who signed the assessment roll. Therefore, the Commission did not need to assume jurisdiction of the 2021 assessment roll. (Item 33 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for Newton Township, Mackinac County as an uncertified unit, order that a review of the assessing practices be conducted before the roll can be certified and returned, if there are deficiencies in the 2021 AMAR follow up review, the Commission shall retain jurisdiction of the 2021 roll and conduct another review in 2022. The order also requires that Newton Township hire an outside party to act as assessor of record and complete all work for the 2022 assessment roll and provide to the Commission within 60 days of the order the name of the individual hired to act as assessor of record. (Item 34 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for Mueller Township, Schoolcraft County as an uncertified unit, order that a review of the assessing practices be conducted before the roll can be certified and returned, if there are deficiencies in the 2021 AMAR follow up review, the Commission shall retain jurisdiction of the 2021 roll and conduct another review in 2022. The order also requires that Mueller Township hire an outside party to act as assessor of record and complete all work for the 2022 assessment roll and provide to the Commission within 60 days of the order the name of the individual hired to act as assessor of record. (Item 35 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for Lakefield Township, Luce County as an uncertified unit. The Commission ordered that the 2021 Assessment Roll be certified and returned to Lakefield Township, Luce County and require that the 2021 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 24, 2021, become the official assessed and taxable valuations for the year 2021. (Item 36 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order to assume jurisdiction of the 2021 Assessment Roll for the City of Monroe, Monroe County as an uncertified unit. The Commission ordered that the 2021 Assessment Roll be certified and returned to the City of Monroe, Monroe County and require that the 2021 assessed and taxable valuations provided to the State Tax Commission for State Equalization at their meeting on May 24, 2021, become the official assessed and taxable valuations for the year 2021. (Item 37 on agenda)

The Solar Ad Hoc Committee Report was pulled from the agenda and will be considered at the Commission's September 14th meeting. (Item 38 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda** and to accept the postponement of Certificate Number 509-2021 – MH Solar LLC. (Item 39 on agenda) ([Special Items Exemptions Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 40 on agenda) ([Exemptions Agenda Link](#))

The September 14, 2021, Commission meeting is scheduled to take place at the Okemos Conference Center in the Okemos Ballroom A & B, 2187 University Park Drive, Okemos. In order to limit the spread of COVID-19, the meeting will also be held 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 Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:27 am.

DATE TYPED: August 18, 2021

DATE APPROVED: September 14, 2021

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

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

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