



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

Tuesday, December 15, 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 November 17, 2020 with the correction on page 3. (Item 1 on agenda)

Public Comment – Agenda Items 3-15 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 3-15.

It was moved by Kutschman, supported by Morris, and unanimously approved to recognize students who have successfully completed their course work during the 2020 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 3 on agenda)

The STC recognized the following 150 Michigan Certified Assessing Technicians:

Aaron M. Adams	Lucero Alejandres-Giron	Stephanie Barr
James R. Bremer	James Bruzzese	Whitney Budzinski
Travis Bukovcik	Malyn Campbell	Alex Cann
Peter Casler	Jerry Cawood	Sharon Cawood
Ronald Cichecki, Jr.	Darrin C. Darga	Kara DePaul
Thomas L. Dennis	Willie Donwell	Kara A. Dougherty
Michael D. Dougherty	Melissa M. Duplanty	Ryan J. Ebright
Eileen S. Evers	Jeffrey Foster	Candice Franklin
Spencer Fuller	Angelin Gentles	Sonya Grubb
Philip H. Hansen	Andrew T. Johnson	Brandon LaJoie
Stephanie LaTour	Michael Lambrix	Peggy Lewis
Kyle Liberati	Alecia E. Little	Dawn Meeker
Molly R. Nienhuis	Amy Otremba Holmes	Rachel Pappas

Tina R. Perry
Craig A. Reiter
Parker W. Skeel
Steven A. Spencer
Beverly J. Vondra
Timothy S. Zabik

Amber J. Pietrangelo
Charles L. Russell, Jr.
Kelly Smith
Christina L. Tyynismaa
Jammie L. Westerhoff

John Pozenel
Bethany L. Scott
Robert G. Spence
Mary VanderVries
Theresa Witulski

The STC recognized the following 64 Michigan Certified Assessing Officers:

Kristin Bouscher
Andrew Colver
Aaron Cox
Christina Dobbs
Vern Goodwin
Bryan Huffman
Kelly Jellison
Chiara King
Michael Laretti
Craig Martin
Brandon Murphy
Ian Noyes
Hannah Post
Lauren E. Richards
Scott Rokos
Angela Ryan
Jacob Siedlecki
Matthew Streeter
Jeffery VanHassel
Collin Wagaman
Jared Welsh
Marlena Zeidler

Alex Cann
Amber Conklin
Andrea Crumback
Leon Felch
Jamie A. Gutierrez
Sara Huuki
Jessica Johnson
Michael Lambrix
Johnnie Lyndsey
Josef McClelland
Anita J. Myers
Beth Offerman
Christine Rames
Hannah Rodriguez
Katie Roodvoets
Michelle Schroeder
Sheridan Sparkman
Herbert Thompson
Megan E. VanWormer
Angela Walachovic
Kimberly Wiczorek

Patrick Caram
Timothy Conner
Richard Cummins
Mark Foster
Jonathon Hogwood
Robert Jaber
Olivia Jones
Jolene D. Larsen
Marcin Lubas
Jeanne Mokrzycki
Sally Noeske
Jill Pawley
Chad Razmus
Katherine Rogers
Skylor Rundle
Megan Schuberg
Alan Srodawa
Mary E. VanderVries
Therese L. Vitale
Kyle Walters
Chester Wyszynski

The STC recognized the following 50 Michigan Advanced Assessing Officers:

Peter Augustino
Sarah Beathard
Jill Brown
Megan Daniels
Beth Fletcher-Patterson
Ryan Galligan
Angela Guza
Alexa Huspek
Louis Kwiatkowski
Seth Lattimore
Christine Lucian
Kathleen McElroy
Robert Parrett

Michael Barres
Justin Bigbee
Jessica Buttermore
Jessica Deaton-Holden
Tina Foley
Jessica Geiger
Amy S. Haag
Heather Hyatt
Ryan Lake
Jacob Liberati
Mary Malocha
Alexander McLeod
Erik Sandy

Matthew Baumgartner
Teresa A. Bowers
Jody Corturillo
Courtney Dugger
Lisa Freeman
Herbert Grimshaw
Stephanie Hinkle
David Kort
Audrey Larese
Brianna Lindsay
Michelle Manare
Patrick Osterman
Brendan Scheitz

David C. Sullivan
Daniel Tollefson
Victor Vuong
Mandy West

Jacob Sutton
Amanda Toomey
Cynthia Wallace
Anissa Zaucha

Allison Thompson
Kathy Volkening
Teresa Ward

The STC recognized the following 9 Michigan Master Assessing Officers:

Joseph Arevalo
Kimberly Feigley
Robin Palazzolo

Gregory Babb
David Griffin
Justin Prybylski

Mitchell Elrod
Kevin MacDermaid
Meshia Rose

The Commission received an update from staff on the Assessor Education Programs. It was moved by Kutschman, supported by Morris, and unanimously approved to not implement any changes to the Michigan Certified Assessing Technician (MCAT) Program, the Michigan Certified Assessing Officer (MCAO) Program, the Michigan Advanced Assessing Officer (MAAO) Program and the Michigan Master Assessing Officer (MMAO) Program beginning in 2021 other than continued update of the course materials. (Item 4 on agenda)

Shila Kiander spoke before the Commission as an instructor for the MCAT and the MCAO Programs. Ms. Kiander stated the following: I was only able to teach two MCAT classes this year one in March and one in October. I really enjoy this course as I believe it is a good course for people who are beginning their assessment administration career. There is lots of basic information covered. Most of the people who participate in the MCAT course have none or very little assessment administration background. It is a great course for them to decide if they want to go further or to help them along in the beginning of their career. As far as the MCAO classes, I taught the Big Rapids class, part of the Lansing class and part of the Marquette class and then I co-taught the final virtual class with all of the students from the Allegan, Lansing, Novi and Marquette classes. While there was a learning curve to teach virtually, I was the one that Jason was talking about who took the results very personally. There was a learning curve even during this unprecedented year, but I believe all the students received quality education and instruction. Regarding the material the MCAO course has nine modules with two tests. I look forward to participating in the review and the feedback of the material with the other instructors when the permanent replacement for the certification classes has been chosen. Jason was great to work with and I appreciate his leadership. I look forward to next year as I begin teaching virtually next month and just a couple of shorts weeks away. I want to take this time to thank you for the opportunity to teach the STC certification courses. I really do enjoy it and I enjoy getting to meet a lot of the beginning people in our profession.

Micheal Lohmeier spoke before the Commission as an instructor for the MAAO and MMAO Programs. Mr. Lohmeier stated the following: Good morning, I do teach all three programs, but I am going to really focus just on the MMAO program. I was in the very first program that the STC offered when I received my MMAO certification. I was brought into the next program as one of the instructor graders. I want to also thank Mr. Buick, Mr. Daniels and the STC staff for all of their support and hard work on implementing all the improvements that have been made over the years and in the recent year program and also the continual changes that they continue to make for the materials when improvements are needed. For all the work that they do, the work they do for the candidate throughout the program, all the attention they continue to give the candidates not only throughout the program but also the attention they give them in listening to their feedback as they go through the program and walk away with their certification. I also want to thank the STC for allowing me to be a part of this program as it continues to

evolve. When we came in last year, we asked for changes to be implemented and they are going to be made starting this year, which is why Mr. Daniels did not ask for any changes for next year. I think the program that we are going to be doing forward is a perfect fit now. We have had real good successes with where the program is now with providing them with a template appraisal report. With the classes we have we have an excellent group of instructors that get involved with them from early start. We give them pointers with how to do the report, how to go through the classes, how to look at properties and how to value properties. We give them great opportunities for interactions with their graders and instructors. I think this is one of the best programs having been involved with the different appraisal organizations over the last couple of decades. I think this is a great program and is like no other. I think we are kind of a gold star or the highest certification in the industry. I look forward to the next year and the next program of certification. I am with Mr. Daniels and that I think moving forward we really don't have any changes to offer for this year. I think we are at a great fit for this program and I thank the State Tax Commission for allowing me to part of this great program.

The Commission received an update from staff on the Audit of Minimum Assessing Requirements. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the following summary of the results of the 2020 AMAR Review and Follow Up Reviews: (Item 5 on agenda)

1. Of the 232 local units reviewed, 63% had perfect reviews in the assessment roll analysis portion. This is up from 29% in 2019.
2. The range for Coefficient of Dispersion was 0.29 to 49.52 with an average of 18.52. The Price Related Differential ranged from .93 to 1.54 with an average of 1.07. IAAO standards for COD are 5 to 20 depending on location and type of construction. PRD greater than 1.00 indicates high value parcels are under appraised, under 1.00 indicates high value properties are over appraised. IAAO general rule indicates PRD should range between .98 and 1.03.
3. The informational section, which does not require a corrective action plan from the local unit, indicated that 87% of the units match the local unit 4022 to the county and that 97% of the units had proper procedures for exemptions. Also, 95% of the units were properly completing Form 4142 for PRE interest and 67% were able to produce accurate Land Value Maps.
4. The 2020 reviews indicated passing rate improvements in all but one category in the assessment roll analysis portion of the audit.
 - ECF Determinations improved from 82% to 94%
 - Land Value Determinations improved from 73% to 88%
 - Overrides and Flat Land Values improved from 85% to 91%
 - Personal Property Canvass improved from 97% to 100%
 - Small Taxpayer Exemption processing improved from 75% to 87%
 - Poverty Guidelines dipped slightly from 95% to 93%
 - Poverty Asset Test improved from 85% to 89%
 - Exemptions Processed improved from 89% to 94%
 - Board of Review Authority improved from 79% to 94%
 - Property Transfer Affidavit Penalty improved from 92% to 94%
5. 136 follow up reviews were conducted on local units who still had issues remaining from previous years audits. Of those, 54 will require another follow up review in 2021.
6. We anticipate a total of about 82 local units will require a follow up review in 2021. Additionally, we have 17 counties scheduled for a regular review.

7. In 2020, the STC returned assessment rolls to 19 local units and assumed the assessment roll in 9 local units.

The Commission received an update from staff on the Property Assessing Reform. It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the following summary: (Item 6 on agenda)

State Tax Commission Guidelines

PA 660 of 2018 requires the State Tax Commission to adopt and publish guidelines, including those related to minimum standards and model policies to be followed for substantial compliance, noncompliance and technical deficiencies related to the audit of local units. The Commission is also required to adopt and publish guidelines that provide for the ability of an assessing district to protest a charge and the ability of the State Tax Commission to resolve disputes between the designated assessor and the assessing district regarding costs and charges. The final Notice of Adopted Guidelines will be published in the *Michigan Register* on December 15 and the final version of the Guidelines will be published and available on the State Tax Commission website.

Designated Assessor

PA 669 requires that every County submit notification to the State Tax Commission of the individual chosen to be the Designated Assessor for that county by December 31, 2020. Staff has focused their efforts during 2020 on creating guidance related to the Designated Assessor requirements in PA 660 and creating the application form, checklist, and sample interlocal agreement which are all available on the State Tax Commission's website. Staff is currently focused on review of submitted applications and interlocal agreements and assisting Counties in ensuring that the necessary information is provided, and the applications are complete to ensure the December 31 deadline is met. Staff has also reviewed comments and questions from external stakeholders as Counties have worked through the interlocal agreement process and have made updates to the Property Assessing Reform FAQ's.

Next Steps

Looking ahead to 2021, staff will focus on the necessary revisions and guidance related to the audit requirements in PA 660. Property Assessing Reform will be included in the 2021 Key Topics course. Staff will also focus on guidance to local units regarding how to implement the requirements of PA 660 of 2022 including accessibility of assessing staff, online access to information for taxpayers, and use of approved CAMA system.

The Commission received an update from staff on the Computer Assisted Mass Appraisal (CAMA) Data Standards. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the following recommendations: (Item 7 on agenda)

1. Adopt the revised State Tax Commission CAMA Data Standards dated December 15, 2020. The items that were revised include the codes for taxable exempt status, the school district codes for use with forms L-4018R and L-4018P.

2. Approve to continue with the May 2021 Phase II rollout which will include sales codes, class codes, codes for taxable exempt status and study type codes for use with forms L-4018R and L4018P.
3. Delegate authority to Property Services Division staff to update the school district codes and government unit codes as necessary to maintain and public current data.
4. Maintain the CAMA Data Standards Committee consisting of representation from the assessing, equalization and CAMA vendor community.
5. Direct the Property Services Division staff to work with the Committee to develop additional educational opportunities for 2021.
6. Direct the Committee to research the development of new standards for assessor change reasons and use codes in 2021 for possible implementation in 2022.
7. Direct the Committee to conduct an annual review of the CAMA Data Standards, implementation, and education plan, receiving input and recommendation from the assessing/equalization community for changes or enhancements that will ensure that the standards continue to provide best practices that result in uniform and equitable assessment administration across the state.
8. Direct the Committee to provide the State Tax Commission with the results of the annual review with and recommended changes to the CAMA Data Standards.

The Commission received an update from staff on the Solar Panel Ad Hoc Committee. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the following recommendations: (Item 8 on agenda)

1. Issue interim guidance for the 2021 assessment year directing that solar personal property is to continue to be reported, classified and valued as Industrial Personal Property, to be reported on Table B of the Personal Property Statement, Form 632 (L-4175).
2. Issue interim guidance for the 2021 assessment year directing that solar real property is to be classified and valued by assessors as Industrial Real Property unless there is another current use of the property that more significantly influences the total valuation of the parcel should be added to the end.
3. Direct the Solar Project Committee to continue its work into 2021 by meeting with groups of interest, such solar industry groups and local unit officials. Provide the results of this work along with a final recommendation, to the Commission for its August 17, 2021 meeting.
4. Direct the Solar Project Committee and staff to develop a plan on how to educate the assessing community on the solar property valuation method and how to implement the method for the 2022 assessment year.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Memorandum Regarding Valuation and Assessment of Large-Scale Photovoltaic (Solar) Electric Generation Systems. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved the Wind Turbine Reporting Form 4565 – 2021 Wind Energy System Report. (Item 10 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the 2021 Pipeline Economic Factors. (Item 11 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Legislative Reports for Commercial Rehabilitation Act, Obsolete Property Rehabilitation Act and Commercial Redevelopment Act for the 2019 and 2020 Tax Years. (Item 12 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Ms. Jennifer Angle's assessor certification. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Ms. Ronda Mrock-Parks' assessor certification. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. Jaime Barra's assessor certification since Mr. Barra met all the requirements outlined in the October 22, 2018 State Tax Commission order. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. Ivan Burkhard's assessor certification since Mr. Burkhard met all the requirements outlined in the December 18, 2018 State Tax Commission order. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the recommendation of the Assessor Discipline Advisory Committee and take no further disciplinary action regarding Mr. David Roenicke's assessor certification since Mr. Roenicke met all the requirements outlined in the December 18, 2018 State Tax Commission order. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Ms. Dianna McGrew, holding a formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Ms. McGrew to fully participate in and successfully complete a course on Land Values and a course on Economic Condition Factors within six months of the date of the order. The courses must be pre-approved by the Executive Director of the State Tax Commission. Ms. McGrew also agrees to voluntary suspension of her assessor certification and shall not act as an assessor of record for any local unit during the time of this suspension. Ms. Dianna McGrew shall reappear before the Assessor Discipline Advisory Committee following completion of the Land Values and Economic Condition Factors courses. Failure to successfully complete the courses within six months of this order shall result in Ms. McGrew automatically proceeding to MOAHR for a formal hearing. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the official order adopting the signed Consent Agreement between the Assessor Discipline Advisory Committee and Mr. Peter Kleiman, holding formal hearing before the Michigan Office of Administrative Hearings and Rules (MOAHR) in abeyance and requiring Mr. Peter Kleiman to fully participate in and successfully complete the Michigan Certified Assessing Officer (MCAO) program, which includes timely submission of all assignments and passing the exam. Mr. Kleiman also agrees to voluntary suspension of his assessor certification and shall not act as an assessor of record for any local unit during the time of this suspension.

Mr. Peter Kleiman shall reappear before the Assessor Discipline Advisory Committee following completion of the program. Failure to successfully complete the MCAO program shall result in Mr. Peter Kleiman to automatically proceed to MOAHR for a formal hearing. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Mr. Thomas Kitzman to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding his certification in assessment administration. (Item 13 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved the Assessor Discipline Advisory Committee's recommendation and adopt the official order to refer Ms. Carrie Soto to proceed to the Michigan Office of Administrative Hearings and Rules (MOAHR) for a formal hearing regarding her certification in assessment administration and dismiss the complaint regarding Frankenlust Township, Bay County. (Item 13 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 14 on agenda)

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

New Certifications:

Benzie County

Almira Township
Benzonia Township
Homestead Township
Joyfield Township
Weldon Township

Houghton County

Portage Township

Recertifications:

Calhoun County

Tekonsha Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the New Certifications and Recertifications of Computerized Assessment Rolls for the following: (Item 15 on agenda)

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

New Certifications:

Kalamazoo County

City of Portage

Macomb County

City of Fraser
Shelby Township

St. Joseph County

- Burr Oak Township
- Fabius Township
- Fawn River Township
- Lockport Township
- Mendon Township
- Park Township
- Sherman Township
- Sturgis Township

Recertifications:

Oakland County

- West Bloomfield Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Exemptions Agenda**. (Item 16 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 the **Exemptions Agenda**. (Item 17 on agenda) ([See attached link for file identification](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 18 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**. (Item 19 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 petitions, initially noticed as a non-concurrence. (Item 20 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

City of Melvindale, Wayne County

154-20-0362 TRIPLE CROWN SERVICES 47-001-03-0028-301
REAL PROPERTY

2018 AV from \$764,500 to \$0 TV from \$764,500 to \$0
2019 AV from \$776,700 to \$0 TV from \$776,700 to \$0
2020 AV from \$787,800 to \$0 TV from \$787,800 to \$0

154-20-0363 TRIPLE CROWN SERVICES 47-002-02-0253-000
REAL PROPERTY

2018 AV from \$16,000 to \$0 TV from \$16,000 to \$0
2019 AV from \$24,200 to \$0 TV from \$16,384 to \$0
2020 AV from \$22,600 to \$0 TV from \$22,600 to \$0

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 20 on agenda) ([See attached link for file identification](#))

Exemption Hearings

William Horn and Kathryn Gibson spoke on behalf of West Bay Exploration Company. Corey Cuddie spoke on behalf of Sherman Township as the assessor. Phillip DePetro spoke on behalf of Department of Environment, Great Lakes, and Energy (EGLE) and AAG Elizabeth Morrisseau from the Attorney General's Office represented EGLE regarding the Water Pollution Control Exemptions for West Bay Exploration Company (File Numbers: 2-6572, 2-6573, 2-6577, 2-6578, 2-6579, 2-6582 and 2-6583). The Commission heard from all parties. It was moved by Kutschman, supported by Morris, and unanimously approved to adopt EGLE's recommendation regarding the Water Pollution Control Exemption Certificates approving application 2-6572 in the amount of \$58,440, 2-6573 in the amount of \$52,417, 2-6577 in the amount of \$51,737, 2-6578 in the amount of \$48,445, 2-6579 in the amount of \$53,332, 2-6582 in the amount of \$48,303 and 2-6583 in the amount of \$52,454.

Mark Hilpert and Kerry Durnen spoke on behalf of Wayne Disposal Inc. Linda Stevenson spoke on behalf of VanBuren Township as the assessor. Phillip DePetro spoke on behalf of Department of Environment, Great Lakes, and Energy (EGLE) and AAG Elizabeth Morrisseau from the Attorney General's Office represented EGLE regarding the Water Pollution Control Exemptions for Wayne Disposal Inc. (File Numbers: 2-6601, 2-6605, 2-6611, 2-6617, 2-6621, 2-6625 and 2-6630). The Commission heard from all parties. Kerry Durnen spoke before the Commission on behalf of Wayne Disposal Inc. Mr. Durnen stated the following: I am omitting 2-6611, 2-6617 and 2-6630 to move our position forward I am going to focus on the remaining four. It was moved by Kutschman, supported by Morris, and unanimously approved to adopt EGLE's recommendation regarding the Water Pollution Control Exemption Certificates and deny applications 2-6601, 2-6605, 2-6621 and 2-6625.

Public Comment (Item 22 on agenda):

Robert Brazeau spoke before the Commission regarding using the correct equalization guidelines. Mr. Brazeau stated the following: I think this is the right venue, but I have been trying to get an answer to this question for over a year. I work in several jurisdictions as an assessor, but I have one Equalization

Department saying they are using the STC guidelines for equalization and I have another who says they are using IAAO. I have asked questions of staff, all the way up to Mr. Buick and I cannot get the ruling on this. I am a little bit confused and I would like this addressed so I know which direction to turn.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt staff recommendation and allow the acceptance of the below property tax exemption applications and documents to be filed electronically: (Add on to agenda)

- Plant Rehabilitation and Industrial Development District Act (P.A. 198 of 1974, as amended)
- Obsolete Property Rehabilitation Act (P.A. 146 of 2000, as amended)
- Commercial Rehabilitation Act (P.A. of 210 of 2005, as amended)
- Commercial Redevelopment Act (P.A. of 255 of 1978, as amended)
- Water Pollution Tax Exemption (P.A. 451 of 1994, Part 37, as amended)
- Air Pollution Tax Exemption (P.A. 451 of 1994, Part 59, as amended)
- New Personal Property Tax Exemption (Section 9f of P.A. 206 of 1893, as amended)
- Charitable Nonprofit Housing Exemption (Section 7kk of P.A. 206 of 1893, as amended)

The February 9, 2021 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 Morris, supported by Kutschman, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:15 am.

DATE TYPED: December 16, 2020

DATE APPROVED: February 9, 2021

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

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

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