



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, April 6, 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 February 9, 2021 as presented. (Item 1 on agenda)

Public Comment – Agenda Items 3-12 Only (Item 2 on agenda):

Jamey Conn spoke before the Commission on behalf of the City of Ithaca regarding Agenda Item #8, Official Order Regarding Edith Hunter's Certification in Assessment Administration. Mr. Conn stated the following: I am the City Manager for the City of Ithaca. Edith Hunter has done a phenomenal job for us as the assessor for 12 years. She is often a go to assessor for other townships in our area. We believe there should be some type of discipline or suspension with probation instead of going right to revocation. Our hope for the Commission is to accept Judge Halick's recommendation of suspension. She has never had any discipline for any other township. While there may be some type of discipline, we hope it is suspension and not revocation. I thank you for your time.

Steven Kingsbury spoke before the Commission on behalf of the City of Clare regarding Agenda Item #8, Official Order Regarding Edith Hunter's Certification in Assessment Administration. Mr. Kingsbury stated the following: I am the Treasurer and Finance Director for the City of Clare. On behalf of Edith Hunter, I would like to offer testimony or public comment to affirm the professional nature for Edith. She has served for the City of Clare for the last decade and she has done an extremely good job. I would like to point out the administrative law judge acknowledged and put into his record that Edith has worked in this field for 30 years and has had no disciplinary action. Also, the fact that this particular unit where this action is coming from, at least from my perspective, didn't represent the facts of the matter even though she had worked hard to try and

resolve them after finding them. The township has made the decision to renew her contract indicating satisfaction with her progress and that's when medical issues evolved within her family, resulting in the death of her father, her mother, and the stroke of her husband. These things are all outside of her control. As I said before she has served over 30 years in many communities very well with no disciplinary action and no issues. From our perspective she is an outstanding assessor and there should not be any action against her at all. If anything has to be done a mild suspension is all I feel, and our community feels is warranted.

It was moved by Kutschman, supported by Morris, and unanimously approved the 2021 Values for DNR PILT Properties. (Item 3 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation regarding the 2021 Cap Rates for Railroads and Carlines for State Assessed Property. (Item 4 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the 2021 State Average Tax Rate. (Item 5 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the Taxable Status Codes for CAMA Data Standards. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation regarding West Bloomfield Township, Oakland County request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the official order to suspend Ms. Edith Hunter's certificate in assessment administration #R-6426 for three years starting from the effective date this order is issued and entered. Ms. Hunter shall not act as assessor of record for any local assessing unit during the three-year suspension period. While under suspension, Ms. Hunter shall fully participate in and successfully complete the Michigan Advanced Assessing Officer (MAAO) program, which includes timely submission of all assignments and passing the exams. Prior to release of suspension, Ms. Hunter shall reappear before the Assessor Discipline Advisory Committee (ADAC). (Item 8 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 Seville Township, Gratiot County. (Item 9 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 10 on agenda)

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

New Certifications:

Bay County

Bangor Township

Benzie County

Blaine Township

Lake Township

Gilmore Township

Platte Township

Calhoun County

City of Albion

Grand Traverse County

Peninsula Township

Houghton County

City of Houghton

Kent County

Village of Casnovia

Missaukee County

Holland Township

Muskegon County

City of Montague

Village of Casnovia

Ontonagon County

Bohemia Township

Recertification's:

Allegan County

City of Holland

Alcona County

Gustin Township

Millen Township

Harrisville Township

Berrien County

City of Benton Harbor

City of Buchanan

City of New Buffalo

City of St. Joseph

Bainbridge Township

Benton Township

Bertrand Township

Chikaming Township

Galien Township

Lake Charter Township

New Buffalo Township

City of Bridgman

City of Coloma

City of Niles

City of Watervliet

Baroda Township

Berrien Township

Buchanan Township

Coloma Township

Hagar Township

Lincoln Township

Niles Township

Oronoko Township
Royalton Township
Sodus Township
Watervliet Township

Calhoun County

Eckford Township

Genesee County

City of Flushing

Grand Traverse County

Blair Township
Long Lake Township
Union Township

Ingham County

Vevay Township

Iosco County

City of East Tawas

Kent County

City of Kentwood
City of Wyoming
Solon Township

Leelanau County

Leelanau Township

Livingston County

City of Howell
Oceola Township

Macomb County

City of Roseville

Mason County

City of Scottville

Menominee County

City of Menominee

Montcalm County

Bushnell Township
Pierson Township

Monroe County

City of Luna Pier
Bedford Township
Ida Township
Summerfield Township

Pipestone Township
St. Joseph Township
Three Oaks Township
Weesaw Township

Atlas Township

Garfield Township
Peninsula Township

City of Lowell
Grand Rapids Township

Deerfield Township
Village of Fowlerville

Day Township

Ash Township
Berlin Township
Raisinville Township

Muskegon County

City of Muskegon
City of Norton Shores
City of Whitehall
Casnovia Township
Dalton Township
Fruitland Township
Laketon Township
Ravenna Township
Whitehall Township

City of North Muskegon
City of Roosevelt Park
Blue Lake Township
Cedar Creek Township
Egelston Township
Fruitport Charter Township
Muskegon Township
White River Township

Oakland County

City of Farmington Hills
City of Novi
City of Oak Park
City of Royal Oak
City of Walled Lake
West Bloomfield Township
Oceana County
Pentwater Township

City of Northville
City of Oak Park
City of Rochester Hills
City of Troy
Independence Township
Village of Ortonville

Otsego County

Bagley Township

Hayes Township

Ottawa County

City of Coopersville
City of Holland
Spring Lake Township

City of Grand Haven
Park Township

Sanilac County

City of Brown City
City of Marlette
Austin Township
Delaware Township
Fremont Township
Sanilac Township
Wheatland Township

City of Croswell
Argyle Township
Buel Township
Forester Township
Lamotte Township
Speaker Township

Wayne County

City of Northville

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 11 on agenda)

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

New Certifications:

Calhoun County

City of Albion

Gratiot County

City of St. Louis

Kent County

Sparta Township

Tyrone Township

Keweenaw County

Allouez Township

Lapeer County

Lapeer Township

Macomb County

Chesterfield Township

Mecosta County

Morton Township

Muskegon County

Fruitland Township

Oakland County

Brand Township

Recertifications:

Cheboygan County

City of Cheboygan
Benton Township
Inverness Township

Aloha Township
Hebron Township
Mullett Township

Clare County

Garfield Township

Delta County

Brampton Township

Dickinson County

Norway Township

Genesee County

City of Fenton
City of Grand Blanc
Atlas Township

City of Flint
City of Linden
Flint Township

Grand Traverse County

City of Traverse City

Gratiot County

City of Alma

Houghton County

Adams Township

Franklin Township

Isabella County

City of Mount Pleasant

Jackson County

Spring Arbor Township

Kent County

City of Kentwood
Algoma Township

City of Lowell

Leelanau County

City of Traverse City

Menominee County

City of Stephenson
Daggett Township
Gourley Township
Ingallston Township
Meyer Township
Spalding Township

Cedarville Township
Faithorn Township
Holmes Township
Lake Township
Nadeau Township
Stephenson Township

Monroe County

City of Monroe

Muskegon County

City of Muskegon Heights

Whitehall Township

Ottawa County

Georgetown Township

Wayne County

Brownstown Township

The Commission received for informational purposes only an update on the Solar Panel Ad Hoc Committee. The Solar Committee members met virtually during January, February, and March in order to review the current multiplier tables, discuss taxpayer and local unit valuation issues, research treatment of solar facilities in other states and examine publications from nationally recognized scientific organizations. As part of the data gathering process, the committee developed a request for input and sent the request to eighteen organizations. As of April 6th, 2021, five organizations have responded to the request for input. In addition to the request for input, the committee hosted an educational presentation on the solar industry as well as the section, development, installation process for large-scale solar projects. The committee continues to work through the plan adopted by the Commission at the February 9, 2021 STC meeting, including working with CoreLogic / Marshall & Swift and other vendors regarding cost information for the solar facility components. (Item 12 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Exemptions Agenda**. (Item 13 on agenda) ([Special Exemptions Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 14 on agenda) ([Exemptions Agenda Link](#))

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) ([Concurrence Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Special Items Agenda**. (Item 16 on agenda) ([Special Items Agenda Link](#))

It was moved by Kutschman, supported by Morris, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 17 on agenda)

Greenleaf Township, Sanilac County

154-20-0475 THUMB MRI LLC 130-900-000-125-00
PERSONAL PROPERTY

2018 AV from \$186,100 to \$30,600 TV from \$186,100 to \$30,600

2019 AV from \$171,900 to \$33,300 TV from \$171,900 to \$33,300

2020 AV from \$157,600 to \$33,200 TV from \$157,600 to \$33,200

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 17 on agenda) ([NonConcurrence Agenda Link](#))

Public Comment (Item 18 on agenda):

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

The May 10, 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 Kutschman, supported by Morris, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:08 am.

DATE TYPED: April 7, 2021

DATE APPROVED: May 10, 2021

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

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

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

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