



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**

**Monday, May 10, 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 April 6, 2021 as presented. (Item 1 on agenda)

Public Comment – Agenda Items 7-12 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 7-12

The Commission approved to recognize Nancy Armstrong with a resolution honoring Ms. Armstrong on her retirement after 21 years of dedicated and meritorious service to the State of Michigan and thanking her for her vast knowledge and years of experience of local unit assessing and county and state equalization. Ms. Armstrong has been a resource to the State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 3 on agenda)

Chairperson Nolde stated the following: Thank you Nancy for all your years of service and it is greatly appreciated.

Commissioner Kutschman stated the following: I had the opportunity to work with her on the CAMA Data Standards Committee and she was a wealth of knowledge and did an exceptional job keeping us all in order so her talent will be missed.

The Commission approved to recognize Janice Humpula with a resolution honoring Ms. Humpula on her retirement after 15 years of dedicated and meritorious service to the State of Michigan and thanking her for her vast knowledge and years of experience of local unit assessing and county and state equalization. Ms. Humpula has been a resource to the State Tax Commission, the assessing and equalization community and taxpayers throughout the State. (Item 4 on agenda)

Chairperson Nolde stated the following: Thank you Janice for all your work and enjoy your retirement.

It was moved by Morris, supported by Kutschman, to approve the 2021 Preliminary Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The preliminary 2021 total state equalized valuations for each class are as follows: (Item 5 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
<b>Total Real Property</b>	<b>\$ 478,587,326,114</b>
<b>Total Personal Property</b>	<b>\$ 32,020,646,613</b>
<b>Total Real and Personal</b>	<b>\$ 510,607,972,727</b>

It was moved by Kutschman, supported by Morris, and unanimously approved to receive the tentative 2021 State Assessed Roll, to approve publication of the notices, and set June 8, 2021 as the date for appeals and to require appeals be made in person. (Item 6 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 4 of 2021 1<sup>st</sup> Quarter Certified Interest Rates. (Item 7 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 5 of 2021 Interest Rates on Michigan Tax Tribunal Judgments. (Item 8 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved Bulletin 6 of 2021 County Multipliers for 2014 Assessor's Manual. (Item 9 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation regarding Brighton Township, Livingston County request for approval of percentage reductions in taxable value for the poverty exemption under MCL 211.7u. (Item 10 on agenda)

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 11 on agenda)

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

**New Certifications:**

**Jackson County**

Village of Grass Lake

**Leelanau County**

Glen Arbor Township

**Mason County**

Eden Township

**Oakland County**

City of Fenton

**Ontonagon County**

McMillan Township

Stannard Township

**Sanilac County**

Elmer Township

Village of Forestville

**Recertification's:**

**Alcona County**

Greenbush Township

**Genesee County**

City of Fenton

**Jackson County**

City of Jackson  
Grass Lake Township  
Liberty Township  
Springport Township

Blackman Township  
Hanover Township  
Sandstone Township

**Livingston County**

Cohoctah Township

**Mecosta County**

City of Big Rapids

**Monroe County**

Dundee Township

**Montcalm County**

Home Township

**Muskegon County**

Sullivan Township

**Oakland County**

City of Auburn Hills  
City of Birmingham  
City of Clarkston  
City of Farmington  
City of Hazel Park  
City of Keego Harbor  
City of Lathrup Village  
City of Orchard Lake  
City of Pontiac  
City of South Lyon  
City of Wixom  
Village of Bingham Farms  
Village of Holly  
Village of Leonard  
Village of Wolverine Lake  
Bloomfield Township  
Commerce Township  
Highland Township  
Lyon Township  
Novi Township  
Orion Township  
Rose Township  
Southfield Township  
Waterford Township

City of Berkley  
City of Bloomfield Hills  
City of Clawson  
City of Ferndale  
City of Huntington Woods  
City of Lake Angelus  
City of Madison Heights  
City of Pleasant Ridge  
City of Rochester  
City of Sylvan Lake  
Village of Beverly Hills  
Village of Franklin  
Village of Lake Orion  
Village of Oxford  
Addison Township  
Brandon Township  
Groveland Township  
Holly Township  
Milford Township  
Oakland Township  
Oxford Township  
Royal Oak Township  
Springfield Township  
White Lake Township

**Ottawa County**

Crockery Township

**Sanilac County**

City of Sandusky  
Custer Township  
Flynn Township  
Marlette Township  
Moore Township  
Worth Township

Village of Carsonville  
Evergreen Township  
Maple Valley Township  
Minden Township  
Washington 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 12 on agenda)

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

**New Certifications:**

**Kent County**

City of Rockford

**Missaukee County**  
Lake Township

**Saginaw County**  
Thomas Township

**Recertifications:**

**Clinton County**  
City of Lansing

**Eaton County**  
City of Lansing

**Genesee County**  
City of Davison

**Ingham County**  
City of Lansing

**Kent County**  
Cascade Township

**Leelanau County**  
Glen Arbor Township

**Macomb County**  
Macomb Township

**Menominee County**  
Mellen Township                      Menominee Township

**Oakland County**  
City of Novi                              City of Royal Oak

**Washtenaw County**  
Ypsilanti Township

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 13 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 14 on agenda) ([Concurrence Agenda Link](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the MCL 211.154 petitions on the **Special Items Agenda**. (Item 15 on agenda) ([Special Items Agenda Link](#))

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

Public Comment (Item 17 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. The committee is making great progress. Our hope is that we will be able to have a draft multiplier table available for public comment in early June. We hope to put the final touches on the table when we meet this week and next. The team has been working very hard and getting a lot of data from all over and it has been a very interesting process.

The May 24, 2021 Commission meeting is scheduled to be held virtually via Microsoft Teams to limit the spread of COVID-19. A video and audio link to the meeting will be posted on the State Tax Commission's website at [www.michigan.gov/statetaxcommission](http://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 9:45 am.

**DATE TYPED: May 11, 2021**

**DATE APPROVED: May 24, 2021**

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

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

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