



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 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
<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 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 4<sup>th</sup>. 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](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 9:26 am.

**DATE TYPED: May 25, 2021**

**DATE APPROVED: June 8, 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**