



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, June 8, 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 24, 2021 as presented. (Item 1 on agenda)

**Public Comment** – Agenda Items 5 and 6 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 5 and 6.

**STATE ASSESSED PROPERTY APPEALS** (Item 3 on agenda)

Following publication of the tentative 2021 State Assessed Roll, staff received the revised reports and reached agreements with the taxpayers for the parcels identified below. No taxpayer or representative appeared before the State Tax Commission.

Imerys Perlites USA Inc.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-781 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Interstate Commodities Inc.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-241 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Occidental Chemical Corp

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-321 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

RESIDCO

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-580 which resulted in a revised assessment and name change and parcel 97-00-00-00-000-936 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised reports, accept the revised values and the name change.

SMBC Rail Services LLC

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-577 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Tokai Carbon CB Ltd.

Staff received a revised report from the taxpayer on parcel 97-00-00-00-000-395 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

The Final 2021 State Assessed Roll approved and adopted by the Commission incorporated the revised values for the above-referenced parcels.

**2021 Final State Assessed Roll** (Item 4 on agenda)

PA 282 of 1905, being MCL 207.1 through 2017.21, requires that each year the State Tax Commission shall determine the assessed and taxable valuation of and provide for taxation of railroad companies, railcar companies and wired 2-way communication companies actively conducting business in Michigan.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Final 2021 State Assessed Roll with the following values: (Item 4 on agenda)

Railroad Companies

Final True Cash Value	\$ 3,275,039,300
Final Assessed Cash Value	\$ 1,637,519,650
Final Capped Value	\$ 826,015,572
Final Taxable Value	\$ 822,111,844

Telephone and Telegraph Companies

Final True Cash Value	\$ 2,266,649,900
Final Assessed Cash Value	\$ 1,133,324,950
Final Capped Value	\$ 1,226,399,515
Final Taxable Value	\$ 1,133,324,950

Car Loaning Companies

Final True Cash Value	\$ 281,809,500
Final Assessed Cash Value	\$ 140,904,750
Final Capped Value	\$ 140,904,750
Final Taxable Value	\$ 140,904,750

Total Utility Roll

Final True Cash Value	\$ 5,823,498,700
Final Assessed Cash Value	\$ 2,911,749,350
Final Capped Value	\$ 2,193,319,837
Final Taxable Value	\$ 2,096,341,544

The Commission reviewed the staff recommendation regarding the complaint dated February 16, 2021 filed against assessor Polly Cairns that had proceeded to investigatory review pursuant to the State Tax Commission's Complaint Process Regarding Assessment Administration Practices approved by the Commission on December 16, 2015. Upon review of the response provided by the assessor, staff determined that no further action was necessary and recommended the Commission dismiss the complaint. It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff's recommendation to take no further action and dismiss the complaint against Polly Cairns. (Item 5 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 6 on agenda)

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

**New Certifications:**

**Grand Traverse County**  
Grant Township

**Kent County**  
City of Rockford

**Marquette County**  
Negaunee Township

**Sanilac County**  
Elk Township

**Recertifications:**

**Livingston County**  
Hartland Township  
Putnam Township

**Mackinac County**  
St. Ignace Township

**Missaukee County**  
City of Lake City  
City of McBain  
Aetna Township  
Bloomfield Township  
Butterfield Township

Caldwell Township  
Clam Union Township  
Enterprise Township  
Forest Township  
Lake Township  
Norwich Township  
Pioneer Township  
Reeder Township  
Richland Township  
Riverside Township  
West Branch Township

**Sanilac County**

Marion Township  
Village of Deckerville

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Special Items Exemptions Agenda**. (Item 7 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 8 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 9 on agenda) ([Concurrence Agenda Link](#))

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 10 on agenda) ([Special Items Agenda Link](#))

It was moved by Morris, supported by Kutschman, and unanimously approved to **postpone** the following MCL 211.154 petitions, initially noticed as a non-concurrence. (Item 11 on agenda)

**City of Southfield, Oakland County**

**154-20-0518**      JAFFE RAITT HEUER & WEISS PC      76-99-71-042-000  
PERSONAL PROPERTY

2018 AV from \$823,210 to \$1,146,280 TV from \$823,210 to \$1,146,280  
2019 AV from \$721,410 to \$1,006,380 TV from \$721,410 to \$1,006,380  
2020 AV from \$668,480 to \$ 910,890 TV from \$668,480 to \$ 910,890

It was moved by Morris, supported by Kutschman, and unanimously approved the following MCL 211.154 petitions as a **concurrence**, initially noticed as a non-concurrence. (Item 11 on agenda)

**City of Muskegon, Muskegon County**

**154-20-0613** FLEET ENGINEERS INC, TRAMEC SLOAN LLC 61-24-982-207-0314-00  
IFT PERSONAL

2018 AV from \$37,200 to \$0 TV from \$37,200 to \$0

**154-20-0614** FLEET ENGINEERS INC, TRAMEC SLOAN LLC 61-24-900-351-0185-00  
PERSONAL PROPERTY

2018 AV from \$186,800 to \$224,000 TV from \$186,800 to \$224,000

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt all other MCL 211.154 petitions. (Item 11 on agenda) ([NonConcurrence Agenda Link](#))

**Public Comment** (Item 12 on agenda):

Jill Peters asked the following question: Is there a good explanation for why the CAMA Data Standards eliminated the 700 exempt property classification?

Executive Director Buick stated the following: Staff is responding to her directly about the exempt being on the taxable status and not classification regarding CAMA Data Standards.

**Other Items for Discussion** (Item 13 on agenda):

Executive Director Buick stated the following: I just have one item to bring to your attention your Solar Panel Ad Hoc Committee issued a preliminary table on Friday and it was posted on the STC web page. We posted it with explanations and assumptions of how the table was put together. We are asking for comments and additional data for us to consider by June 16th. On June 23<sup>rd</sup>, the committee will be meeting again and those that wish to address and provide comment to the committee will be allowed to do so. Things are moving along quite quickly on that. Madam Chair if you have anything else to add since you have been very involved in this.

Chairperson Nolde stated the following: It has been a very intense process and happy we could get that out and we look forward to any feedback that we can get from both assessors and the interested parties. Thank you to the committee and Director Buick for your work and Sean. We will see what our next steps are and thank you all.

The August 17, 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 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 9:43 am.

**DATE TYPED: June 9, 2021**

**DATE APPROVED: August 17, 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**