



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**MINUTES OF THE MEETING OF THE STATE TAX COMMISSION**

**For**

**Tuesday, December 17, 2024**

**Okemos Conference Center, Okemos Ballroom  
2187 University Park Drive, Okemos, Michigan**

**And**

**Virtual Access via Microsoft Teams**

**Peggy L. Nolde, Chairperson  
W. Howard Morris, Member STC**

**Joycelyn Isenberg, 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 Morris, supported by Nolde, and unanimously approved to adopt the minutes of November 19, 2024. (Item 1 on agenda)

Public Comment – Agenda Policy Items 3-19 Only (Item 2 on agenda):

Jackie Cook and Mark Hilpert spoke before the Commission regarding Agenda Item #6 – Memorandum Regarding the 2023 Classification De Novo Review for NTBS Properties, LLC per Oakland County Circuit Court. Ms. Cook stated the following: We are appearing today on behalf of NTBS Properties, LLC. The Commission is reviewing a staff recommendation to engage in a review of Judge Cunningham’s Oakland County Circuit Court opinion issued in NTBS’s classification appeal. As the Commission is aware the Michigan Court of Appeals is currently reviewing seven classification appeals in each case the State Tax Commission decided a cannabis grow operation used for growing plants should be classified commercial. In each case the various Circuit Courts reviewing those decisions reversed and held the property should be classed agricultural. Each of those cases are now pending at the Michigan Court of Appeals. Given those pending appeals the best course of action is for the State Tax Commission to table this case until those appeals have run their course. This is the same course of action the Commission took at the October meeting when the Commission tabled all the related 2024 classification appeals pending a final outcome of the cases before the Michigan Court of Appeals. If the Commission does not table this case and instead adopts the staff recommendation to classify the property commercial the Commission’s decision will be

appealed again to Judge Cunningham of the Oakland County Circuit Court drawing the Commission, its attorneys at the Office of Attorney General, and the township into a continuation of Circuit Court Case No. 2024-204813-AA through which Judge Cunningham will again consider whether the Commission's decision was authorized by law. We respectfully request that this Commission table NTBS's 2023 classification appeal until the cases pending at the Court of Appeals are finally resolved. Thank you.

It was moved by Morris, supported by Nolde, and unanimously approved to recognize students who have successfully completed their course work during the 2024 year and have passed the State Tax Commission (STC) examinations with a score of 75% or higher. (Item 3 on agenda)

Commissioner Morris stated the following: I would like to encourage the folks at the lower levels to continue the upper movement and to give a hearty congratulations at the master level.

Chairperson Nolde stated the following: I would like to read the six master's that would be: Daniel Currie, Heather Hyatt, Jessica Deaton-Holden, Alexandria Wilkinson, Heath Gorney and Victoria Willis. Congratulations especially to the six of you we know the dedication, time and effort it takes to become a master assessor and thank you and welcome to the club.

The STC recognized the following 180 Michigan Certified Assessing Technicians:

Patrick Abu-Joudeh	Sueann Aldinger	Julie Alexander
Christopher Amey	Sara Ammerman	John Anderson
Alison Apgar	Chad Armintrout	Gregory Baranowski
Tammy Beal	Ryan Bellas	Enrique Benskey
Margaret Beutler	Cari Biland	Stacey Bisson
Cole Brock	Stacey Broersma	Jakob Brousseau
Kayla Brown	Katrina Brown	Katelyn Buchanan
Alaxeya Bush	Julie Carey-Richardson	William Carter
Joseph Carter	Jenna Casuccio-Thorrez	Mary Chavez
Kenneth Chubb	Casandra Clear	Nicholas Comaty
Amanda Conklin	Julie Connick	Karen Conroy
Justus Cook	Leslie Cooper	William Couture
James Crain	Pennie Dahl-Danko	Myeta Davis
Jomica Davis	Amber Dawkins	Marc DeHollander
Lois Dekens	Bryan Deladurantaye	Phil Deschaine
Tyler Diroff	Madelin Dishon	Raul D'Souza
Benjamin Dziobak	Kelsee Edwards	Jennifer Egan
Phillip Ehardt	Andrew Erhardt	Wendy Engle
Logan Enriquez	William Fenton	Christina Foraker
Jacqueline Forrest	Matthieu Fournier	Nathan Fowler
Carla Fries	Jennifer Fulkerson	Teresa Gage
Jessica Gappy	Aaron Gates	Mary Gohmann
Amy Jo Gray	Jenifer Gregorski	Thomas Grill
Guntars Grivins	Gina Gualdoni	Francesca Gucciardo
Tammy Hadanek	Michael Hadanek	Mario Hall
Heather Hansen	Michael Harig	Melissa Harley
Samantha Harris	Joleen Haystead	Jennifer Heath

Douglas Hempenstall  
Natalee Hewitt  
Jacquee Hollis  
Brian Jackson  
Craig Johnston  
Michael Kolbe  
Elaine Krimmel  
Renee Letson  
Joyce Lyman  
Kimberly Mann  
Tracey Matyn  
Kimberly Miller  
Suzanne Mills  
Alexandru Mocanu  
Tersa Newman  
Stacey Paige  
Molly Perry  
Lauryn Pleva  
Emily Powless  
Elisabeth Richardson  
Cara Rose  
Kaitlyn Scheitz  
Jacqueline Senske  
Andrea Smith  
Cyndi Snyder  
Angela Sosnowski  
Christen Talifer  
Matt Torok  
Joshua VanderVries  
Branden Vessells  
Mary West  
Christopher Wright  
Sara Young

Karen Hendrick  
Garrett Hine  
Ashley Houde  
Christian Johnson  
Bryce Keller  
Kymm Kooy  
Jessica LaFore  
Timothy Locker  
Anna Malmquist  
Tasha Martin  
Taylor McAllister  
Craig Miller  
Nicholas Mills  
Kenneth Moran  
Debbie Nogle  
Michelle Patten  
Michelle Pietsch  
Daria Poole  
William Ramsey  
Irici Rodriquez  
Jessica Rundle  
Lee Schwinghamer  
Tyler Sisco  
Erin Smith  
Kendall Sobolewski  
Vanessa Stojkovski  
Timothy Tanner  
Carmen Van Nieuwkerk  
Kayla VanWasshnova  
Hannah Wardynski  
Lance Wilkinson  
Kristin Wrisgerber  
Hailey Young

Bryan Hewitt  
Jodi Holbrook  
Jenna Houserman  
Cache Johnson  
Kevin Koivu  
Lauren Kosloski  
Debbie Lange  
Cathy Lunsford  
Emily Mamps  
DeShe Mathis  
Larry Mercer  
Penny Miller  
Anna Milne  
Deanne Muliett  
Cory Northrop  
Samantha Pennington  
Rachel Piner  
Anthony Porizo  
Samantha Reetz  
Gabriela Rodriquez-Garcia  
Creston Scheel  
Erika Sederdahl  
Thomas Smith  
Jamie Snyder  
Liane Solecki  
Nancy Strong  
Carla Thornton  
Jarrod Vandenberg  
Cheri Varardi  
Kevin Weishaupt  
Steven Wolbrink  
Kenaya Young  
Charles Zuccarini

The STC recognized the following 43 Michigan Certified Assessing Officers:

Tiffany Baker  
Anna Barney  
Ashley Bennett  
Stephanie Broderick  
Jacob Campbell  
Jacquelyne Estep  
Jodi Heintzelman  
Caitlin Jacobs  
Melissa Listenbee  
Wendy Maikrzek  
Thomas McMahon  
Chelsey Seif

Allen Bannister  
Steven Bissell  
Estee Bitzer  
Bridget Brown  
Susan Creson  
Kimberly Foster  
Michael Horton  
Haley Johnson  
Mandi Lloyd  
Ramy Mansour  
Benjamin Pouch  
Abigail Simon

Brian Barbieri  
Russ Bedford  
Emma Brillhart  
Taylor Butler  
Amber Dedes  
Jennifer Goudreau  
Renee Humes  
Christopher Klawitter  
Erin Luke  
Timothy Mayer  
Terri Powell  
Joel Slezak

Rachel Torongeau  
Autumn Westbrook  
Jamie Yokubonus

Echo Torrez  
Katelyn Wheaton

Shelley Welch  
Holly Yeager

The STC recognized the following 44 Michigan Advanced Assessing Officers:

Benjamin Albin  
Gunnar Brow  
Dionne Chandler  
Elizabeth Dear  
Nicole Flowers  
Shelley Gentner  
Carla Hill  
Jacob Johnson  
Eric Kubsch  
Anthony Markwort  
Rachel Pappas  
Lindsay Scott  
Robert Thomas  
Cathy Weissert  
Mary Wilson

Rachel Barnes  
Mary Jo Calkins  
Robin Christophersen  
Kara Dougherty  
Michael Fontana  
Justin George  
Shawn Holzhei  
Jessica Johnson  
Kyle Liberati  
Christopher Mattei  
Renee Pantii  
Matthew Streeter  
Jene Urban  
Aliyah Whitelaw  
Andrew Yankee

Stanley Bragg  
Bonny Campbell  
Wesley Dault  
Michael Dougherty  
Jean-Pierre Fowler  
Karen Hawkins  
Kelly Jellison  
Don Jollay  
Ryan MacDermaid  
Richard Mobley  
Hannah Post  
Antonia Thomas  
Charles Webster  
James Whitten

The STC recognized the following 6 Michigan Master Assessing Officers certified in 2024:

Daniel Currie  
Heather Hyatt

Jessica Deaton-Holden  
Alexandria Wilkinson

Heath Gorney  
Victoria Willis

It was moved by Morris, supported by Nolde, and unanimously approved to acknowledge those local units who have received a perfect score on the PA 660 Audit Review by providing a Certificate of Achievement to the following: (Item 4 on agenda)

Bay County

Bangor Township  
Frankenlust Township  
Gibson Township

Beaver Township  
Fraser Township  
Merritt Township

Berrien County

Bainbridge Township  
Buchanan Township  
Hagar Township  
New Buffalo Township  
Weesaw Township  
City of New Buffalo

Baroda Township  
Galien Township  
Lake Township  
St. Joseph Township  
City of Bridgman  
City of Watervliet

Chippewa County

Dafter Township  
Pickford Township  
Trout Lake Township

Drummond Township  
Rudyard Township

Crawford County

Grayling Township

Lovells Township

Dickinson County

Breen Township

Norway Township

Waucedah Township

Felch Township

Sagola Township

City of Norway

Eaton County

Benton Township

Hamlin Township

Sunfield Township

Windsor Township

City of Olivet

Delta Township

Kalamo Township

Vermontville Township

City of Grand Ledge

City of Potterville

Genesee County

Atlas Township

Davison Township

Grand Blanc Township

Mundy Township

City of Clio

City of Grand Blanc

Clayton Township

Flint Township

Montrose Township

Vienna Township

City of Flushing

City of Swartz Creek

Gogebic County

Bessemer Township

City of Bessemer

Wakefield Township

Gratiot County

Arcada Township

Elba Township

Fulton Township

New Haven Township

Seville Township

City of Ithaca

Bethany Township

Emerson Township

Lafayette Township

Newark Township

City of Alma

City of St. Louis

Newaygo County

Barton Township

Ensley Township

Merrill Township

City of Grant

Denver Township

Lilley Township

City of Fremont

City of Newaygo

Oceana County

Colfax Township

Pentwater Township

Elbridge Township

Shelby Township

Otsego County

Charlton Township  
Dover Township  
City of Gaylord

Chester Township  
Elmira Township

Presque Isle County

Allis Township  
Presque Isle Township  
City of Onaway

Metz Township  
Pulawski Township  
City of Rogers City

Sanilac County

Austin Township  
Delaware Township  
Elmer Township  
Greenleaf Township  
Marlette Township  
Speaker Township  
City of Brown City

Buel Township  
Elk Township  
Fremont Township  
Maple Valley Township  
Minden Township  
Worth Township

Tuscola County

Akron Township  
Dayton Township  
Fairgrove Township  
Gilford Township  
Millington Township  
Watertown Township  
City of Caro

Almer Township  
Elmwood Township  
Fremont Township  
Juniata Township  
Tuscola Township  
Wisner Township  
City of Vassar

Washtenaw County

Ann Arbor Township  
Bridgewater Township  
Freedom Township  
Lodi Township  
Pittsfield Township  
Superior Township  
Webster Township  
Ypsilanti Township  
City of Manchester  
City of Saline

August Township  
Dexter Township  
Lima Township  
Lyndon Township  
Salem Township  
Sylvan Township  
York Township  
City of Ann Arbor  
City of Milan  
City of Ypsilanti

It was moved by Morris, supported by Nolde, and unanimously approved to allow the reconsideration of classification appeals 24-022 and 24-024 and change the classification to Agricultural Real. The Commission approved to allow the reconsideration of classification appeal of 24-023 but retained the prior determination of Residential Real. (Item 5 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to table the matter regarding 2023 Classification De Novo Review for NTBS Properties, LLC per the Oakland

County Circuit Court's decision which is consistent with the previous related classification appeals. (Item 6 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 4565 – 2025 Wind Energy System Report. (Item 7 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 5762 – 2025 Solar Energy System Report (as of 12-31-2024). (Item 8 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved Form 5107 – State Tax Commission Affidavit for Disabled Veterans Exemption. (Item 9 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved the following 2025 Forms: (Item 10 on agenda)

- Form 3991 – Gas Turbine and Diesel Electric Generator Report
- Form 4070 – Hydroelectric Report – Real Property
- Form 4094 – Steam Electric Report

The Commission for informational purposes only received an update from the Education Coordinator Will Gast on the 2025 Board of Review and Assessor Trainings. Under State Tax Commission policy following implementation of PA 660 of 2018, all Board of Review members are required to attend training approved by the State Tax Commission once every two years beginning in 2022. During 2024, Property Services Division staff conducted in-person trainings across the state as well as virtual trainings via Zoom. All certified assessing officers (MCAO, MAAO, MMAO) must take the 2025 STC Updates training in addition to their continuing education renewal requirements for the renewal cycle beginning November 1, 2024 and ending October 31, 2025. All certified assessing technicians (MCAT) may take either the 2025 STC Updates training or four hours of continuing education. The 2025 STC Updates training will be available on the Online Education Portal site in early 2025. The Commission received the schedule of trainings for January and February 2025 and additional trainings will be provided throughout 2025. (Item 11 on agenda)

The Commission for informational purposes only received an update from Education Coordinator Will Gast on the Assessor Education Programs and accepted the following summary: (Item 12 on agenda)

Michigan Certified Assessing Technician (MCAT) Program:

The MCAT Program was offered throughout the state at various dates and locations by outside organizations and the State. The program continues to be successful with 180 new MCAT's certified in 2024. The program will be offered through the State seven times in 2025. Staff will continue to update the course materials, and the course and exam will remain in person for the 2025 year.

### Michigan Certified Assessing Officer (MCAO) Program:

The MCAO program was modified and updated beginning with the January 2024 program. The MCAO program now consists of 10 chapters including updated text and assignments. The classroom sessions are held weekly in a virtual format. The exams are in person, and locations are assigned based on student preference. The MCAO syllabus has been updated to clarify the new format. There are three sessions of the MCAO program. The first begins in January, the second in May or June, and the third in September. During this first year, we reached capacity for each session. There were 43 new MCAO's certified in 2024. Staff will continue to update course materials and adapt to any needed adjustments within the new format.

### Michigan Advanced Assessing Officer (MAAO) Program:

The MAAO Program is a one-year online/lecture hybrid program. Individuals who have held their MCAO certification for one year may enter the MAAO program. The program consists of seven individually tested chapters along with a USPAP lecture. The program was offered in April and October of 2024. In addition, the STC offered sixteen self-paced courses in 2024. The one-year program will continue to be offered in both April and October 2025 and the self-paced courses which run concurrently with the full programs will be offered. There were 44 new MAAO's certified in 2024. Staff will continue to update the course materials with exams being held in person for 2025 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.

### Michigan Master Assessing Officer (MMAO) Program:

The MMAO Program is a comprehensive one-year program. Individuals who have held their MAAO certification for one year may enter the MMAO program. The program begins with four six-week classes offered in an online/hybrid format: Advanced Market, Advanced Income, Advanced Depreciation & Highest and Best Use and Final Reconciliation. Students have their first of two exams at the end of 24 weeks and write an appraisal report. Students have one retake opportunity for both exams and must achieve 75% to pass. The appraisal report is not a case study nor is it a demonstration narrative. It includes: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation. Students must achieve 75% on the appraisal report and are allowed a one-time resubmission for final grading. The October 2023 Program began with twenty-one students enrolled. Six students successfully completed the appraisal report along with both exams and achieved MMAO certification. The October 2024 Program began with twenty-six students enrolled. All twenty-six students are still enrolled. There has been an expressed need by both the students and the instructors to move up the appraisal report subject selection to earlier in the program. This will allow students to begin work on the report earlier and use what they are learning in each chapter on their actual report as was originally intended. Staff will adjust the timing of the appraisal report subject selections along with continuing to update course materials with all exams being held in person for 2025 while options are explored for proctored exams. Staff will also continue to explore cost effective options to make the program more accessible for the Upper Peninsula and northern Lower Peninsula assessors.



The Commission for informational purposes only received an update from Specialist Jane Walsh on the 2024 PA 660 Reviews. In order to meet the statutory requirements, the State Tax Commission has contracted with Reason Consulting to conduct the PA 660 reviews in all local units in the State. The current five-year cycle began in 2023. In 2024, 322 local units were conducted in 17 counties. Additionally, PA 660 follow up reviews were conducted in 30 local units. Follow-up reviews from previous AMAR reviews were conducted in 38 local units. The PA 660 Audit begins with three questions that have been given the designation of substantial. The substantial questions pertain to Land Valuation Studies, ECF Analysis, and Overrides. Following the substantial questions, the review consists of twelve questions that have been given the designation of technical. A unit that does not pass a substantial item has been given the designation of non-compliance. A unit that passes the substantial items and has less than four technical issues, is given the designation of substantially compliant. The Commission accepted the following summary: (Item 13 on agenda)

1. Of the 322 local units reviewed, 138 units had perfect reviews. In total, 285 units were given a designation of substantial compliance. Thirty-seven units were given a designation of non-compliance and will have an automatic follow-up review in 2025.
2. The 2024 reviews indicated positive results in the substantial and technical portions of the review:
  - Land Studies and Land Adjustments passed at 93%
  - ECF Studies passed at 97%
  - Overrides and Flat Land Values passed at 96%
  - Approved CAMA System passed at 100%
  - Contact Information Policy passed at 88%
  - Online Information passed at 85%
  - Assessment Notice Requirements passed at 100%
  - Support Staff and BOR Training passed at 81%
  - Use of the Administration Fee passed at 100%
  - Personal Property Canvass passed at 98%
  - BOR Authority passed at 91%
  - Exemption Determination Policy passed at 99%
  - Supervising the Preparation of the Assessment Roll passed at 94%
  - Poverty Guidelines passed at 72%
  - CAMA Data Standards passed at 99%
3. Four local units failed the PA 660 follow-up reviews. Pursuant to Public Act 660 of 2018, three of the local units elected to contract with a new assessor of record. The fourth unit chose to retain their current assessor therefore it was necessary to have the assessment roll assumed due to the local unit's failure to either hire a new assessor, or contract with the Designated Assessor for the county to serve as the assessor of record. All four units will have follow-up reviews in 2025.
4. Thirty-eight follow up reviews were conducted in local units that still had issues remaining from previous year AMAR reviews. Of those, 13 will require another follow-up review in 2025.

5. In 2024, the STC returned assessment rolls to three units and assumed the assessment roll in three units due to audit related issues.
6. The new PA 660 audit and audit related material is available on the STC website. To ensure that the training would be available to each assessor that will be involved in the reviews, staff has developed in-person training sessions strategically located in or near the counties involved.

The Commission for informational purposes only received an update on the STC CAMA Data Standards. During 2024, the STC CAMA Data Standards Committee met on January 16 (remotely), April 17 (remotely), and June 11 (in person). On August 20, 2024, the State Tax Commission approved the revised CAMA Data Standards. The primary emphasis during 2024 has been establishing an annual plan for meeting dates, an annual update schedule for the CAMA Data Standards, education and training, and allow for change recommendations to be vetted through the Michigan Assessors Association (MAA) and the Michigan Association of Equalization Directors (MAED) Standards Committees prior to being submitted to the STC CAMA Data Standards Committee for consideration. Two courses specific to CAMA Data Standards were sponsored by the Michigan Association of Equalization Directors. The courses were each two hours and were approved for STC Continuing Education. The courses primarily used the CAMA Data Standards Resource Guide as the text with the CAMA Data Standards incorporated in the Resource Guide. These two courses have provided a foundation for incorporating CDS education into the annual STC Updates Course beginning in 2025. (Item 14 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the Legislative Reports for Attainable Housing Facilities Act, Commercial Redevelopment Act, Commercial Rehabilitation Act, Eligible Economic Development Group, Obsolete Property Rehabilitation Act, Residential Housing Exemption, and Solar Energy Facilities Exemption for the 2023 and 2024 Tax Years. (Item 15 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2025 Pipeline Economic Factor for ANR Pipeline Company, Great Lakes Gas Transmission and Northern Natural Gas Company and continue the economic factor of 75% (percent good) as established in the prior year and continue to limit the application of the economic factor to personal property assets reported on Table J of Form 3589 *Cable Television and Utility Personal Property Report*. Said factor would not apply to any assets reported on Form 632 *Personal Property Statement* or any other personal property reporting forms utilized by ANR Pipeline Company, Great Lakes Gas Transmission or Northern Natural Gas Company. (Item 16 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the 2025 Nuclear Plant Composite Factors. (Item 17 on agenda)

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the **Exemptions Special Items Agenda**. (Item 18 on agenda)  
([Exemptions Special Items Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on the revised **Exemptions Agenda**. (Item 19 on agenda) ([Exemptions Agenda Link](#))

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendations on MCL 211.154 petitions on the **Concurrence Agenda**. (Item 20 on agenda) ([Concurrence Agenda Link](#))

At 9:27 a.m. the Commission approved to take a 10-minute recess to await the 9:30 a.m. scheduled MCL 211.154 Special Items and Non-Concurrence Agenda hearings.

The Commission came back into session at 9:37 a.m. for their scheduled MCL 211.154 Special Items and Non-Concurrence Agenda hearings and the remaining items on their agenda.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the MCL 211.154 **Special Items Agenda**. (Item 21 on agenda) ([154 Special Items Agenda Link](#))

Bethany Steele spoke on behalf of Bethany Steele, LLC (taxpayer) regarding MCL 211.154 NonConcurrence Agenda petition 154-24-0248.

Matthew Dingman spoke on behalf of the City of Farmington Hills as the assessor regarding MCL 211.154 NonConcurrence Agenda petition 154-24-0237.

Wade Slivik spoke on behalf of the City of Bay City as the assessor regarding MCL 211.154 NonConcurrence Agenda petition 154-24-0253.

It was moved by Morris, supported by Nolde, and unanimously approved to adopt the staff recommendation on the MCL 211.154 **Non-Concurrence Agenda**. (Item 22 on agenda) ([154 NonConcurrence Agenda Link](#))

Administrative Exemption Hearings (Item 23 on agenda)

Wayne Roberts from Bodman Law spoke on behalf of the applicant T.E.S. Filer City Station, LP. Amy Jenrow spoke on behalf of NorthStar Clean Energy Company and 50% owner of T.E.S. Filer City Station. Brian VanBlarcum spoke on behalf of CMS Energy the apparent company of NorthStar Clean Energy Company. AAG Elizabeth Morrisseau from the Department of Attorney General representing EGLE, Chris Robinson spoke on behalf of the Department of Environment, Great Lakes, and Energy (EGLE), and Larry Steckelberg spoke on behalf of the Department of Treasury regarding the Air Pollution Control Exemption for T.E.S. Filer City Station, LP (File Number: 1-3882). The Commission heard from all parties. It was moved by Morris, supported by Nolde, and unanimously approved to adopt EGLE's recommendation to deny the Air Pollution Control Exemption Certificate Application 1-3882 in the amount \$6,617,500.

Wayne Roberts from Bodman Law spoke on behalf of the applicant Filer City Carbon Capture, LLC. Amy Jenrow spoke on behalf of NorthStar Clean Energy Company and 50% owner of T.E.S. Filer City Station. Brian VanBlarcum spoke on behalf of CMS Energy the apparent

company of NorthStar Clean Energy Company. AAG Elizabeth Morrisseau from the Department of Attorney General representing EGLE, Chris Robinson spoke on behalf of the Department of Environment, Great Lakes, and Energy (EGLE), and Larry Steckelberg spoke on behalf of the Department of Treasury regarding the Air Pollution Control Exemption for Filer City Carbon Capture, LLC (File Number: 1-3883). The Commission heard from all parties. It was moved by Morris, supported by Nolde, and unanimously approved to adopt EGLE's recommendation to approve the Air Pollution Control Exemption Certificate Application 1-3883 with a reduced qualifying amount by the miscellaneous costs of \$15,422,500 and the yearly estimated commercial value for the sale of Federal Tax incentives of \$9,391,340 for an estimated net property tax exemption amount of \$190,544,961.

Public Comment (Item 24 on agenda):

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

Chairperson Nolde stated the following: I would like to wish the Equalization Department's and local assessors a Happy Holidays. I know the Equalization Departments now have breathing room for the next month or two and assessors are hunkered down to possibly take a vacation, but we appreciate everything that all the local government does to help us be able to do our jobs. Have a very Happy Holiday and see you next year.

The February 25, 2025, Commission meeting is scheduled to take place at the Okemos Conference Center in Okemos A, B & C, 2187 University Park Drive, Okemos. The meeting will also be available virtually via Microsoft Teams. The agenda along with a video and audio link to the virtual 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 Morris, supported by Nolde, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:42 am.

**DATE TYPED: December 18, 2024**

**DATE APPROVED: February 25, 2025**

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

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