

**STATE TAX COMMISSION
REQUIRED COUNTY CERTIFICATION LEVELS
2015**

Certification level requirements for **Counties** are as follows:

MAAO Level (3):

All local assessing units within a single County have a certification level requirement of MCAO
OR

The total combined state equalized value of the County is less than **\$1,985,000,000 AND** the total combined state equalized value in the County of the commercial and industrial real and personal classifications, including utility and special acts properties, does not exceed 20 percent of \$1,985,000,000 (or **\$397,000,000**).

MMAO Level (4):

The total combined state equalized value of the County is greater than **\$1,985,000,000**, or the total combined state equalized value in the County of the commercial and industrial real and personal classifications, including utility and special acts properties, exceeds 20 percent of \$1,985,000,000 (or **\$397,000,000**).

2014 State Equalized Values (SEV) have been used to establish required certification levels for 2015 equalization. Certification level requirements for 2015 will not change as a result of final 2015 SEVs.

The SEV of one large commercial or industrial property (major industrial facility, power plant, resort, etc.) may be subtracted from the total SEV used to calculate the level of certification required of the County Equalization Director. To qualify, the County must annually submit, no later than October 31 of the year prior, STC Form 4742 as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel. If an assessing unit enters into a contract with the County Equalization Director to assess one large commercial or industrial property, that action will not reduce the level of certification required of the County Equalization Director. The value of wind turbines in one or more units may be removed from the total SEV used to calculate required certification level requirements. To qualify, the County must annually submit, no later than October 31 of the year prior, STC Form 4742, as well as documentation indicating the value of wind turbines to be removed from the calculation.

When an Equalization Director is responsible for more than one County, or for one or more Counties and one or more local assessment units located outside the County, the combined SEV for all local units and Counties for which the individual is responsible determines the certification level requirement for each of those units of government. If an assessing unit extends into more than one County, the certification level of that assessing unit shall not be considered in establishing the certification level of a County unless more than 25 percent of the SEV of the assessing unit is located within that County.

The SEV requirements for Counties shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Assessment and Certification Division, Michigan Department of Treasury; the rate of increase used to adjust 2015 certification level requirements was 3.02%.

County certification levels for 2015 were approved by the State Tax Commission on August 26, 2014 using 2014 State Equalized Values.