

This handout was not submitted to the State Tax Commission for approval.

50 Mill Limitation

STATE CONSTITUTION (EXCERPT) CONSTITUTION OF MICHIGAN OF 1963

Article IX

§ 6 Real and tangible personal property; limitation on general ad valorem taxes; adoption and alteration of separate tax limitations; exceptions to limitations; property tax on school district extending into 2 or more counties.

Section 6.

Except as otherwise provided in this constitution, the total amount of general ad valorem taxes imposed upon real and tangible personal property for all purposes in any one year shall not exceed 15 mills on each dollar of the assessed valuation of property as finally equalized. Under procedures provided by law, which shall guarantee the right of initiative, separate tax limitations for any county and for the townships and for school districts therein, the aggregate of which shall not exceed 18 mills on each dollar of such valuation, may be adopted and thereafter altered by the vote of a majority of the qualified electors of such county voting thereon, in lieu of the limitation hereinbefore established. **These limitations may be increased to an aggregate of not to exceed 50 mills** on each dollar of valuation, for a period of not to exceed 20 years at any one time, if approved by a majority of the electors, qualified under Section 6 of Article II of this constitution, voting on the question.

The foregoing limitations shall not apply to taxes imposed for the payment of principal and interest on bonds approved by the electors or other evidences of indebtedness approved by the electors or for the payment of assessments or contract obligations in anticipation of which bonds are issued approved by the electors, which taxes may be imposed without limitation as to rate or amount; or, subject to the provisions of Section 25 through 34 of this article, to **taxes imposed for any other purpose by any city, village, charter county, charter township, charter authority or other authority**, the tax limitations of which are provided by charter or by general law.

Included in the 50 Mill Limitation

County Oper (Any)
Township Oper (Any)
Local K12 SD Oper (NH, HH, SF, & Rec)
ISD Allocated & Enhancement Oper
SET
Debt not approved by the voters
Oper for Charter Twp, where charter
not approved by voters

Not Included in the 50 Mill Limitation

Charter Millage (County or Twp)
City Millage (Any)
Village Millage (Any)
Any Authority Millage
ISD Voc/Spec Ed Millage
Community College Millage (AG Opinion 5866)
Debt approved by the voters
Judgements

AG Opinion 6654 – Addresses the following questions:

1. Based upon the fact that the Board of Commissioners take an oath to uphold the State Constitution, what responsibilities do they have in enforcing Section 6 of Article IX of the 1963 Constitution?

2. In the event the Board of Commissioners has no responsibility in enforcing Section 6 of Article IX, then whose responsibility is it?
3. If the millage must be reduced, what procedure should be followed to attain constitutional compliance?
4. In determining the millage subject to the 50 mill limit, do you utilize the actual voter approved rate or the reduced Headlee Amendment rate?

Answer: “ ... the millage rate to be used in determining compliance with the 50 mill limitation is the legally authorized rate, which includes any reductions or rollbacks required either by Const 1963, art 9, Sec. 31, or by statute.”

AG Opinions are available for viewing at www.michigan.gov/ag. Select **Opinions** on the left menu. Then select **Click here to Search Opinions** and enter the opinion number in box provided.

Apportionment – The Equalization Dept’s Role per MCL

MCL 211.34

(3) **The county board of commissioners of a county shall establish and maintain a department** to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.

MCL 211.34d

(5) The financial officer of each unit of local government shall make the computation of the tax rate using the data certified by the county treasurer and the state tax commission. **At the annual session in October**, or, for a county or local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, before a special meeting held before the annual levy on July 1, **the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.**

MCL 46.1

(1) The commissioners of each county shall meet annually in that county for the transaction of business as a county board of commissioners. The county board of commissioners may also hold special meetings, when necessary, at the times and places it finds convenient, and may adjourn from time to time as it considers necessary. **The annual meetings of the county boards of commissioners shall be held each year after September 14, but before October 16. When the term, October session, or other term used to designate the annual meeting, is used, it shall be construed to mean the annual meeting required by this section.** The annual meetings of a county board of commissioners shall be held at a place in the county which the county clerk appoints with approval of the county board of commissioners, or at the place where regular meetings of the county board of commissioners are held.

MCL 211.36

(1) The township clerk of each township, on or before September 30 of each year, shall make and deliver to the supervisor of the clerk's township and to the county clerk, a certified copy of all statements and certificates on file and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount to be raised. However, if the issuance of bonds or notes or the levy of taxes for school purposes has been approved by the electors before September 30, this subsection does not preclude delivery by the clerk after September 30 of a resolution authorizing additional millage to be levied in the year voted. The clerk shall present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board of commissioners shall not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if 1 of subsections (2) through (4) applies.

MCL 211.37

The county board of commissioners, either **at a session held not later than October 31** in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, **shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount** and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination

and apportionment shall be entered at large on county records. **The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes.** It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. **The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities.** This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

MCL 207.12

The director of the tax or equalization department in each county in this state, as soon as possible after the equalization of the board of commissioners of the county of the assessment rolls of the municipalities in that county, and not later than December 1 in each year, shall make a report, duly certified, to the state board of assessors, on a form to be provided by the state board of assessors, of the amount of ad valorem taxes to be raised in the municipalities in that county for state, county, municipal, township, school, and other purposes, including a statement of the aggregate valuation of the property in each of the municipalities in that county, as taken from the assessment rolls of the municipalities for the year in which the equalization is made, and, for taxes levied before January 1, 1995, the state equalized valuation of each municipality and, for taxes levied after December 31, 1994, the taxable value of each municipality. The supervisor or other assessing officer of each township, city, and village in this state shall make, within the time provided in this section, a report to the state board of assessors, on a form to be provided by the state board of assessors, of all ad valorem taxes raised in his or her assessing district for the current year, and, for taxes levied before January 1, 1995, of the state equalized valuation of real and personal property upon which the taxes are levied and, for taxes levied after December 31, 1994, of the taxable value of real and personal property upon which the taxes are levied. If any director of a county tax or equalization department or any supervisor or assessing officer neglects or fails to make the report required by this section within the time provided in this section, the state board of assessors shall inspect and examine or cause an inspection and examination of the records of the board of commissioners or of the proper township, city, or village officers, to procure the information required to arrive at the average rate of taxation in this state. Any director of a county tax or equalization department, supervisor, or assessing officer who fails to make the report required by this section is subject to a penalty of \$100.00, to be recovered in an action in the name of the people of this state in any court of competent jurisdiction.

Application of MRF to Newly Authorized Millage

MCL 211.34d

(9) The millage reduction shall be determined separately for authorized millage approved by the voters. **The limitation on millage authorized by the voters on or before April 30 of a year shall be calculated beginning with the millage reduction fraction for that year. Millage authorized by the voters after April 30 shall not be subject to a millage reduction until the year following the voter authorization which shall be calculated beginning with the millage reduction fraction for the year following the authorization.** The first millage reduction fraction used in calculating the limitation on millage approved by the voters after January 1, 1979 shall not exceed 1.

*Notice in the MCL cited above, the marker for applying the MRF is April 30th and whether the election was held before or after this date. The MCL says nothing about when the millage is first levied.

A Millage ‘Renewal’ and the Application of the MRF

Please seek the advice of your own legal counsel regarding your situation and the appropriate ballot language to use and the application of the MRF in the year the ballot was approved.

MCL 211.34d

(11) A unit of local government may submit to the voters for their approval the levy in that year of a tax rate in excess of the limit set by this section. The ballot question shall ask the voters to approve the levy of a specific number of mills in excess of the limit. The provisions of this section do not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter. If the authorization to levy millage expires after 1993 and **a local governmental unit is asking voters to renew the authorization to levy the millage, the ballot question shall ask for renewed authorization for the number of expiring mills as reduced by the millage reduction required by this section. If the election occurs before June 1 of a year, the millage reduction is based on the immediately preceding year's millage reduction applicable to that millage. If the election occurs after May 31 of a year, the millage reduction shall be based on that year's millage reduction applicable to that millage had it not expired.**

MCL 211.203

(3) If any local unit holds an election for the purpose of increasing the total tax rate limitation, as provided for by section 6 of article IX of the state constitution of 1963, the vote at the election shall be taken by ballot and the ballots shall be cast and counted in the manner provided by the general election laws of this state. The ballots shall state the amount in dollars per thousand dollars of taxable value by which it is proposed that the total tax rate limitation on property in the local unit be increased and the number of years for which it is proposed that the increase shall be effective. **If a previous increase in the total tax limitation on property is about to expire and a new increase for the identical amount levied in the immediately preceding year or a lesser amount is proposed, the ballot proposal may be presented as a renewal or continuation of the previous increase for a specified number of years.** The ballot shall specify the intended purpose of the renewed or new funds. The ballot may also state the purpose for which the funds derived from the voted increase over the constitutional tax rate limitation may be used, and those funds shall not be considered by the board in dividing the net limitation tax rate among the various governmental units under this act. Within 5 days after every election held in any local unit to increase the tax rate limitation, a certified copy of the official declaration of the result of the election shall be filed with the treasurer of the county or counties in which the local unit is located. The voted increase in the tax rate limitation shall be effective in the local unit only when the certified copy of the official declaration of the result of the election is filed. The notice of an election in which an increase in the total tax rate limitation is to be voted upon shall contain a statement by the county treasurer of the county or counties in which the local unit voting on the increase is located of the total of all voted increases

in the total tax rate limitation, in any local units, affecting the taxable property in the local unit voting on the increase, and the years the increases are effective.

AG Opinion 7193 - Application of millage reduction fraction to renewed multi-year, voter-approved millages

This AG Opinion was in response to an issue in Livingston Co where the millage had not yet expired.

Personal Notes - Some law firms view this language, "about to expire", as the distinguishing mark by which to state on the ballot whether the millage is a renewal or new additional millage. They contend that if the millage has already expired, it is no longer to be referred to as a renewal and instead is new additional millage and thus subject to MCL 211.34d(9) and not subject to the MRF for the first year (if voted after April 30). Additionally, regarding a 'renewal' of previously levied millage, what is the difference if placing a 'renewal' of this millage before the voters if the millage expired in the immediately preceding year or 20 years ago? In both instances the millage is gone for the current year and would need to come on as new. If viewed this way, then it would be less confusing if the ballot did not include any reference to a 'renewal' and instead explanation of any renewal can be given in the introductory paragraph to the ballot proposal.

eFile – Apportionment Report (Draft)

BS&A has been working on an Apportionment Report for Counties to use if desired. The report is similar to the report contained in the 4402 Excel file. It exports directly to Excel and is *very clean*. The report uses rates entered/updated by the equalization dept on the eFile site and taxable values from the 4626 uploads to the eFile site. The user can personalize the report by adding rows or columns, worksheets, charts and graphs, etc.

	A	B	C	D	E	F
1					(E) Total County Extra Voted Operating Rate	
2	(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est. County Allocated / SET Tax Dollars		(F) Est. County EV Oper. Tax Doll
3	Eaton	3,353,542,662.00	5.2149	17,488,389.62	3.8750	12,994.9
4	STATE ED. TAX	3,251,112,231.00	6.0000	19,506,673.37	0.0000	
5						
6						
7	(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value	(L) Total Allocated / Charter Rate	(M) Est. Local Allocated / Charter Tax Dollars	(P) Total Debt Rate	(O) Est. Local EV / Oper. Tax Doll
8	Belleve	74,445,987.00	0.8149	60,666.03	0.0000	
9	Benton	93,660,464.00	0.8917	83,517.04	0.0000	184.6
10	Brookfield	46,292,267.00	0.8370	38,746.63	0.0000	

The Apportionment Report can be found on the eFile site under **Review Reports:**

- Category: Excel Exports
- Reports: Apportionment Report
- Tax Year: (select)
- County: (select)

CAUTION: All reports currently listed under Excel Exports on the eFile site are still in draft mode. We are still working on all Excel Export docs to check for accuracy and continue to make changes where needed.

*Note - SDs, including all Trans dists, need to have the correct ISD & CC associated in the efile system and need to be listed on the Millage Entry screen for TVs to flow to the App Report and appropriate ISDs and CCs.

PreLoad Prep Tool

I will be resending the PreLoad Prep Tool to all counties during the week of March 7, 2016. If you don't receive a copy, please let me know.

IMPORTANT: IF EXPERIENCING ANY DIFFICULTY, CONTACT ME IMMEDIATELY 517-335-1218

Form 4626, Assessing Officers Report of Taxable Values as of State Equalization

Pre-Load Prep Tool

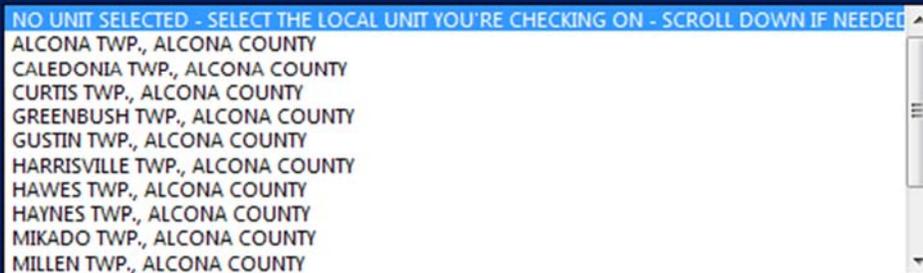
County: **ALCONA CO.**

This tool will assist in identifying any problems with the 4626 CSV file prior to upload to the eEqualization site.

Instruction:

At this time 4626 reports must be run from local unit database for the current tax year. If the local assessor has rolled the database over following the March Board of Review, then the 4626 will need to be run from the archived database.

1. Open the 4626 'CSV' file generated from the local unit database. This tool and the 'CSV' file are the only Excel friendly files you should have open.
2. Select the local unit from the dropdown list below for the 4626 you're checking.



NO UNIT SELECTED - SELECT THE LOCAL UNIT YOU'RE CHECKING ON - SCROLL DOWN IF NEEDED

- ALCONA TWP., ALCONA COUNTY
- CALEDONIA TWP., ALCONA COUNTY
- CURTIS TWP., ALCONA COUNTY
- GREENBUSH TWP., ALCONA COUNTY
- GUSTIN TWP., ALCONA COUNTY
- HARRISVILLE TWP., ALCONA COUNTY
- HAWES TWP., ALCONA COUNTY
- HAYNES TWP., ALCONA COUNTY
- MIKADO TWP., ALCONA COUNTY
- MILLEN TWP., ALCONA COUNTY

3. Click the 'Check 4626' button. The function will check for the following and notify you of any errors it finds.
 - Correct Tax Year, Local Unit Coding and Correct Format
 - Taxable Value Balance - School Districts vs Total Unit TV
 - Correct School District Codes
 - Missing Village Values

Check 4626

CSV Conversion Tool

4. **For those assessors whose software doesn't produce the needed CSV file**, there is a 4626 Web form in Excel available for the assessor to use. The 4626 Excel Web form is available on the eEqualization website under the Related Material section. Use this tool to convert the 4626 Excel Web form into a CSV file.

Before running this function, save the 4626 Excel Web form submitted by the local unit to your computer.

Open the 4626 Excel Web form. The 4626 and this file are the only two Excel friendly files that should be open on your computer.

Click the button below to convert the 4626 Excel Web form into the needed CSV file.

**** NOTE:** This function will dissect and recreate the submission as it converts it to a CSV file. The CSV file will then be given a new name and saved to the same folder location where you saved the 4626 Web submission.

Create a CSV file from the 4626 Web Excel Form

eFile – 4626

The request letter for the 2016 4626 submissions were both emailed and mailed to all Assessors of Record during the week of Feb 29, 2016. Assessors have been directed to submit their 4626 files directly to the local county equalization dept immediately after the close of the March Board of Review along with their L-4021 and L-4022 forms.

The revised 2016 4626 request letter to all Assessors of Record and instructions for creating the submission are available for download from the eEqualization website at www.michigan.gov/stateequalization under the **Related Material** section.

Upload the 4626 submissions to the eEqualization eFile site along with 4023, 4024, 4046 – all at the same time.

Complete instructions for uploading 4626 files to the eFile site were emailed to equalization departments during the week of Feb 29, 2016. Please let me know if you need a copy. Instructions are also available for download at www.michigan.gov/stateequalization under the **Related Material** section.

IMPORTANT: IF EXPERIENCING ANY DIFFICULTY UPLOADING 4626 FILES, CONTACT ME IMMEDIATELY 517-335-1218

eFile – Millage Rates

Reminder – 2016 rates have been pre-populated with 2015 rates. All rates will need to be reviewed and updated where needed. Make sure and update rates on **all** entry screens:

1. County Millage Rates
2. Millage Rate Entry for Each Twp, City & Village
3. School and Authority Rates Entry Screen for: Schools, ISDs, CC and other Authorities

Unit Code	Unit Name	Form L-4023	Worksheet L-4024	Worksheet L-4046	Special Act Total	Worksheet L-4626	Millage Rates
01	Allegan	Form L-4023	Worksheet L-4024	Worksheet L-4046	Special Act Total	Worksheet L-4626	Millage Rates
02	Casco	Form L-4023	Worksheet L-4024	Worksheet L-4046	Special Act Total	Worksheet L-4626	Millage Rates
03	Cheshire	Form L-4023	Worksheet L-4024	Worksheet L-4046	Special Act Total	Worksheet L-4626	Millage Rates

Complete instructions were emailed to equalization departments during the week of Feb 29, 2016. Please let me know if you need a copy. Instructions are also available for download at www.michigan.gov/stateequalization

IMPORTANT: IF EXPERIENCING ANY DIFFICULTY ENTERING MILLAGE, CONTACT ME IMMEDIATELY 517-335-1218

4029 PowerPoint Presentation

The 4029 PowerPoint presentation is available for download from the eEqualization website at www.michigan.gov/stateequalization under the **Related Material** section.

Alternate Email Addresses for Equalization Dept Support Staff

Some county equalization directors like to have certain members of their staff included in email communications from our office. Please check the list below and let Darcy know if the listing for your county needs to be updated.

marusichd@michigan.gov OR Rates@michigan.gov

CoCode	County	Addl Emails
010000	ALCONA	
020000	ALGER	
030000	ALLEGAN	
040000	ALPENA	
050000	ANTRIM	equalization@antrimcounty.org
060000	ARENAC	
070000	BARAGA	
080000	BARRY	kmiller@barrycounty.org;
090000	BAY	rifenbarkk@baycounty.net;
100000	BENZIE	
110000	BERRIEN	gschreib@berriencounty.org; kpuckett@berriencounty.org
120000	BRANCH	
130000	CALHOUN	speterson@cityofmarshall.com; rmcevers@calhouncountymi.gov
140000	CASS	chxequal@charlevoixcounty.org; tamis@cassco.org;
150000	CHARLEVOIX	goochl@charlevoixcounty.org; grimmj@charlevoixcounty.org
160000	CHEBOYGAN	eclemens@cheboygancounty.net
170000	CHIPPEWA	
180000	CLARE	
190000	CLINTON	
200000	CRAWFORD	equal1939@gmail.com; sseifert@crawfordco.org
210000	DELTA	lstrand@deltacountymi.org
220000	DICKINSON	
230000	EATON	
240000	EMMET	mjohnson@emmetcounty.org
250000	GENESEE	
260000	GLADWIN	equal@gladwinco.com;
270000	GOGEBIC	kkoval@gogebic.org
280000	GRAND TRAVERSE	kwallace@grandtraverse.org
290000	GRATIOT	daldrich@gratiotmi.com
300000	HILLSDALE	lbernath@co.hillsdale.mi.us
310000	HOUGHTON	cpatrick@houghtoncounty.net
320000	HURON	maikrzew@co.huron.mi.us
330000	INGHAM	Francis@ingham.org; rfrancis@ingham.org

340000	IONIA	mspratto@ioniacounty.org
350000	IOSCO	
360000	IRON	
370000	ISABELLA	eqdirector@isabellacounty.org
380000	JACKSON	JLaGow@co.jackson.mi.us;
390000	KALAMAZOO	
400000	KALKASKA	kcampbell@kalkaskacounty.org
410000	KENT	Julie.odwyer@kentcountymi.gov
420000	KEWEENAW	kewbldg@pasty.net
430000	LAKE	Jhall@co.lake.mi.us
440000	LAPEER	
450000	LEELANAU	
460000	LENAWEE	shelly.delong@lenawee.mi.us
470000	LIVINGSTON	sbostwick@livgov.com
480000	LUCE	lucecoequal@lighthouse.net
490000	MACKINAC	
500000	MACOMB	
510000	MANISTEE	hvasquez@manisteecountymi.gov;
520000	MARQUETTE	nduquette@mqtco.org ; rslindstrom@jamadots.com
530000	MASON	
540000	MECOSTA	cjamieso@co.mecosta.mi.us
550000	MENOMINEE	kcurran@menomineeco.com
560000	MIDLAND	
570000	MISSAUKEE	vanhaitmaj@missaukee.org
580000	MONROE	
590000	MONTCALM	dballard@co.montcalm.mi.us
600000	MONTMORENCY	
610000	MUSKEGON	VanderKooiDa@co.muskegon.mi.us
620000	NEWAYGO	shellie@co.newaygo.mi.us
630000	OAKLAND	norrisl@oakgov.com; mooreh@oakgov.com; jacobt@oakgov.com
640000	OCEANA	
650000	OGEMAW	
660000	ONTONAGON	roses@ontonagoncounty.org
670000	OSCEOLA	
680000	OSCODA	gmonk@oscodacountymi.com
690000	OTSEGO	mreetz@otsegocountymi.gov
700000	OTTAWA	lbrassard@miottawa.org
710000	PRESQUE ISLE	
720000	ROSCOMMON	eqdirector@roscommoncounty.net
730000	SAGINAW	

740000	SAINT CLAIR	
750000	SAINT JOSEPH	simmonsj@stjosephcountymi.org
760000	SANILAC	
770000	SCHOOLCRAFT	pauldmich@hotmail.com
780000	SHIAWASSEE	sbrady@shiaswassee.net
790000	TUSCOLA	Angie Daniels <angie.daniels@tuscolacounty.org>
800000	VAN BUREN	
810000	WASHTENAW	cashl@ewashtenaw.org; steffenr@ewashtenaw.org; mosherc@ewashtenaw.org; spangs@ewashtenaw.org
820000	WAYNE	
830000	WEXFORD	

Handout

A copy of this handout is available for download from the eEqualization website at www.michigan.gov/stateequalization under the **Related Material** section.