



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

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STATE TREASURER

DATE: May 13, 2009
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: 2010 Equalization

The State Tax Commission at their meeting on May 11, 2009 adopted the following:

1. The Commission orders the use of single year sales studies for 2010 for the residential class for all local units. County Equalization Directors on behalf of their local units may request an exception to this order. In order to request an exception, Equalization Directors must present compelling evidence to support the use of a two year study. Requests for an exception should be directed to Kelli Sobel, Executive Secretary State Tax Commission at P.O. Box 30471 Lansing 48909 or via email at sobelk2@michigan.gov.
2. Effective beginning with 2010 Equalization, the sales study dates are changed as follows:

Two Year Study: November 1, 2007 through October 31, 2009
Single Year Study: November 1, 2008 through October 31, 2009
3. The Commission authorizes the use of a single year study in the first of an increasing market if a single year study was used in the prior year.