



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

ROBERT J. KLEINE  
STATE TREASURER

**DATE:** April 18, 2008  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Direction to Assessor's Regarding Major Appeals

The State Tax Commission at their meeting on April 17, 2008, adopted the following policy effective immediately:

Over the past few years, there have been a number of major appeals through the Michigan Tax Tribunal and the Court of Appeals that the Commission and/or Department of Treasury have not been involved in. These appeals have had statewide implications and had the Commission received notification early in the appeal process, we may have intervened to protect overall interests.

Assessors are hereby directed to notify the State Tax Commission whenever an appeal is made to the Michigan Tax Tribunal, where the taxable value in contention is over \$10 million and/or any appeal that is challenging taxes on constitutional or statutory grounds.

Assessors are also directed to notify the State Tax Commission **by May 30, 2008** of any cases presently pending in the Michigan Tax Tribunal or Court of Appeals where the taxable value in contention is over \$10 million and/or any appeal that is challenging taxes on constitutional or statutory grounds.