

**STATE TAX COMMISSION
COUNTY CERTIFICATION LEVEL REQUIREMENTS
2020**

County certification levels for 2020 were approved by the State Tax Commission at their meeting on August 20, 2019. The required certification levels for a County reflect the expertise the State Tax Commission has determined pursuant to MCL 211.10d is required to supervise the preparation of County Equalization. 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 MAAO.

MMAO Level (4):

One or more local assessing units within a single County have a certification level requirement of MMAO.

The Commission has determined that the required certification level for a County is more appropriately based on the highest certification level requirement of the local units within the County. The certification level requirements for local units within the County were determined by the State Equalized Value (SEV) as set by the State Tax Commission at their May 28, 2019 meeting. Local unit certification level requirements will not change as a result of changes in value prior to 2020 state equalization.

A waiver may be granted to reduce the certification level requirement for a County, if the SEV of a local unit is significantly influenced by the value of a single parcel or group of related parcels. To qualify, the County must annually submit, no later than October 31, 2019, STC Form 4826, *State Tax Commission Application for Waiver of County Certification Level Requirement* as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel(s). If an assessing unit enters into a contract with an MMAO (4) assessing officer 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 county certification level requirements. To qualify, the County must annually submit, no later than October 31, 2019, STC Form 4826, 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 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 County can request a waiver if the certification level requirement of the local assessing unit's SEV within the requesting County does not exceed the MAAO certification level requirements.

The SEV requirements for local assessing units shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Property Services Division, Michigan Department of Treasury; the rate of increase used to adjust the 2019 tax year certification levels for local assessing units was 6.83%. County certification levels for 2020 were based on 2020 local assessing unit certification level requirements.

**STATE TAX COMMISSION
TOWNSHIP AND CITY CERTIFICATION LEVEL REQUIREMENTS
2020**

The Township and City certification levels for 2020 were approved by the State Tax Commission on August 20, 2019 using 2019 State Equalized Values. The 2020 levels for **Townships and Cities** are as follows:

MCAO Level:

State equalized value is less than **\$581,000,000** **AND** the combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties is less than 20 percent of \$581,000,000 (or **\$116,200,000**).

MAAO Level (3):

State equalized value is greater than or equal to **\$581,000,000** but less than **\$2,525,000,000** **AND/OR** a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, is greater than or equal to 20 percent of \$581,000,000 (or **\$116,200,000**) but less than 20 percent of \$2,525,000,000 (or **\$505,000,000**).

MMAO Level (4):

State equalized value greater than or equal to **\$2,525,000,000** or a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, greater than or equal to 20 percent of \$2,525,000,000 (or **\$505,000,000**).

The State Equalized Value (SEV) of the local unit as finalized by the State Tax Commission at their May 28, 2019 meeting is used to determine the certification level requirement for completion of the 2020 assessment roll. 2020 certification level requirements are not adjusted for changes in value occurring after 2019 state equalization.

A waiver may be granted to reduce the SEV used to calculate the certification level requirement for a township or city if the SEV is significantly influenced by the value of a single parcel or group of related parcels. To request a waiver, the township or city must submit STC Form 4742, *State Tax Commission Application for Waiver of Local Unit Certification Level*, along with documentation of a contract with an assessing officer that is certified at the required level to appraise and assume appeal responsibilities of the affected parcel(s). Form 4742 must be submitted no later than October 31, 2019.

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 request a waiver, the local unit(s) must submit Form 4742, along with documentation indicating the value of wind turbines to be removed from the calculation. Form 4742 must be submitted no later than October 31, 2019.

The SEV requirements for townships and cities shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Property Services Division of the Michigan Department of Treasury. The rate of increase used to adjust the 2020 tax year certification levels was **6.83%**.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 7 of 2019
Assessor Certification
August 20, 2019

TO: All Certified Assessing Officers and Technicians

FROM: The State Tax Commission

SUBJECT: Assessor Certification Requirements to Recertify for 2021

- 1. 2021 Continuing Education Requirements for Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO) and Michigan Master Assessing Officers (MMAO):** In order to recertify for 2021, MCAO, MAAO and MMAO assessors must complete 16 hours of continuing education between November 1, 2019 and October 31, 2020. In order to receive credit, courses must be approved by the Commission. Assessors can complete all 16 hours through approved online courses either through the STC Online Education Portal or through an online course approved by an outside organization.
- 2. 2021 Continuing Education Requirements for Michigan Certified Assessing Technicians:** Michigan Certified Assessing Technicians have two options for completing their continuing education for the 2021 renewal cycle (November 1, 2019 - October 31, 2020). The first option is to complete the 2020 STC Key Topics for Assessors course, offered at various locations throughout the State or online through the STC Online Education Portal. The second option is to complete a STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered through the STC Online Education Portal.
- 3. 2021 Recertification Fees:** The recertification fee for MCAO, MAAO and MMAO assessing will remain at \$175 for 2021. The recertification fee for MCAT's will remain at \$50 for 2021. The deadline for submitting full payment to the Commission for recertification is December 31, 2020.
- 4. Assessor Continuing Education Courses:** A list of courses approved for continuing education credit is available on the Commission's website under the Assessor Education and Certification heading. Continuing education courses for Assessing Officers are approved annually. Approvals begin November 1 and expire October 31.

Requests for course approvals are made by submitting Form 4738, *State Tax Commission Application for Assessor Continuing Education Course Approval*, found on the Commission's website. Courses are approved for even hours only and will not be approved

for less than four (4) hours. All requests MUST be submitted 30 days prior to the start date of the course.

Courses approved through the Department of Licensing and Regulatory Affairs for appraiser or real estate continuing education does not guarantee the course is approved for assessing officer continuing education. Please check the approved course list prior to taking the course to ensure it is an approved course. If a course is not on the Commission's Approved Continuing Education Course list, Form 4738, and all required documentation may be submitted for review 30 days prior to the start date of the course.

The State Tax Commission has issued pre-approval for International Association of Assessing Officers (IAAO), American Society of Appraisers (ASA), the Appraisal Institute (AI) and McKissock educational courses related to qualifying assessing topics.

Beginning with the 2020 renewal cycle, the Commission determined that, Board of Review instruction is included within the levels of training to become a certified assessor, and therefore Board of Review courses will not qualify for assessor continuing education credit.

5. **2020 Continuing Education and Recertification:** Continuing education requirements for the 2020 year were detailed in Bulletin 10 of 2018. A copy of Bulletin 10 of 2018 is available on the Commission's website at www.michigan.gov/statetaxcommission. Assessing Officers and Technicians who have not completed their continuing education requirements will be sent a reminder letter in August 2019.

All Assessing Officers who have completed their continuing education requirements must pay a fee of \$175 to recertify for the 2020 year. All Technicians who have completed their continuing education requirements must pay a fee of \$50 to recertify for 2020. The deadline for submitting payment in full to the Commission for recertification is December 31, 2019 (postmarked is acceptable).

If payment in full is not made by December 31, 2019, a written delinquency notice will be provided along with notification that late payment (full payment along with a late fee of twice the regular renewal fee) can be made until March 1, 2020. If the full payment and late fee are not received (postmarked) by the Commission by the March 1, 2020 deadline, the Assessing Officer or Technician will no longer be certified. Assessing Officers will be required to recertify at the entry level and complete the required educational requirements to achieve certification. Technicians must retake the MCAT course and pass the MCAT exam for recertification. There is no additional appeal process after the March 1, 2020 deadline.

6. **Escrow Policy:** The Commission's Escrow Policy allows an Assessing Officer or Technician who experiences unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability to complete their continuing education or pay their required fee by the deadline, the ability to request the Commission place their assessor certification in escrow until they are able to complete their recertification requirements.

A request may be submitted by an authorized representative as necessary. Requests must be made in writing on or before March 1 of the year immediately following the expiration of their certificate utilizing Form 4819 and must include appropriate documentation of the special circumstances. A request to escrow a certificate must be made on an annual basis and expires December 31. Form 4819 and documentation can be emailed to State-Tax-Commission@michigan.gov. Failure to complete continuing education requirements by October 31 or pay the required fee by December 31 are considered insufficient reasons to request to escrow a certificate.

7. **Accessing Continuing Education Portal:** <https://coned.mi-stc.org> is the link to the assessor online continuing education portal site. This site is only available to Michigan certified assessors and technicians. Log in instructions were sent to all assessors in May 2018 and all Technicians in January 2018. Anyone who is newly certified as a Technician or MCAO will receive a separate email with log in instructions.

Questions regarding the assessor online continuing education portal site, particularly login questions and password reset requests, can be directed to the State Tax Commission via email at State-Tax-Commission@michigan.gov

8. **Contacts:** Staff is available to assist Assessing Officers with questions. The following are key contacts:

STC Main Number: 517-335-3429 (ext. 5)

STC Fax Number: 517-241-1650

STC Website: www.michigan.gov/statetaxcommission

STC Email: State-Tax-Commission@michigan.gov

PSD Main Number: 517-335-4410

PSD Fax Number: 517-241-2621



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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
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RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 8 of 2019
Assessor Certification Level Requirements
August 20, 2019

TO: Assessing Officers and Equalization Directors

FROM: The State Tax Commission

SUBJECT: Assessor Certification Requirements to Recertify for 2021

Pursuant to MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification level necessary for proper assessment of a local assessing unit and to determine the appropriate certification level necessary for proper completion of equalization duties for a County.

The required certification levels for a local unit or a County reflect the expertise required by an Assessing Officer of Record to supervise the preparation of the assessment roll as determined by the Commission or appropriate certification level necessary for proper completion of equalization duties for a County as determined by the Commission.

- 1. Assessor of Record Certification Level Requirements:** Certification level requirements for local assessing units are determined using the immediately preceding year's State Equalized Values (SEV). As an example, required certification levels for 2020 are determined using the 2019 SEVs.

Local units are responsible for ensuring that the Assessor of Record is properly certified in accordance with Commission guidelines. A list of the required certification level for each local unit is available on the Commission's website. All units are advised that the SEV limit for an Assessor is the cumulative SEV of all units for which the Assessor is the Assessor of Record. Should an Assessing Officer exceed the SEV limit for his or her certification level, all units for which they are the Assessor of Record shall be deemed uncertified and jurisdiction of the assessment roll(s) will be assumed by the Commission. The cumulative SEV utilized for determining the certification level requirements in a given year is the sum of the SEVs found on the published list on the Commission's website under the *Assessor Certification Levels* tab.

Assessors are advised that contractual agreements between a local unit and an Assessing Officer, or a County and an Equalization Director, do not negate the statutory requirements of an Assessing Officer or an Equalization Director as outlined within this Bulletin and the *Supervising Preparation of the Assessment Roll* document.

- 2. Equalization Director Certification Level Requirements:** To hold the position of an Equalization Director, the Assessing Officer must hold either a MAAO or MMAO certification. The required level for an Equalization Director for a County, or for an Equalization Director that is also the Assessor of Record for one or more local assessment units within the same County, is determined by the highest level of certification required by the local assessing units within the County. If the local units within a County have a certification level requirement of an MCAO or an MAAO, the Equalization Director for the County must hold a MAAO certification level or higher. If a County contains a local unit which has a MMAO certification level requirement, the Equalization Director for the County must be certified as a MMAO.

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 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 County can request a waiver if the certification level requirement of the local assessing unit's SEV within the requesting County does not exceed the MAAO certification level requirements.

Should an Equalization Director exceed the limit for his or her certification level, the County for which the Assessing Officer holds the position of Equalization Director shall be deemed uncertified and jurisdiction of completion of equalization duties will be assumed by the Commission.

- 3. Certification Level Waivers:** Certification level waivers are intended for temporary and extraordinary circumstances only, including recent personnel changes, current participation in a Commission education program, or the inclusion of a high-value property that increases the total SEV of a local unit beyond the general character of the rest of the unit (e.g. a power plant in an agricultural Township). Waivers are granted to the local unit or County, not the individual Assessing Officer or Equalization Director.

Waivers are approved on an annual basis but may automatically be granted or renewed for local units or Counties in which the Assessing Officer or Equalization Director is enrolled in the Commission's MAAO or MMAO Online/Lecture program. Waivers that are granted on the basis that the Assessor is a candidate in a Commission approved educational program will be reviewed periodically to ensure the candidate remains in good standing. Waivers may be terminated at the discretion of the Commission if the Assessing Officer or Equalization Director falls out of good standing.

Certification waivers will not be granted to allow Assessing Officers or Equalization Directors to increase the number of local units or Counties supervised. Waivers for local units and Counties in which the Assessing Officer or Equalization Director is responsible for multiple local units and/or Counties will be highly scrutinized and may result in a determination that the Assessing Officer or Equalization Director decrease the number of rolls supervised. Local units and Counties are encouraged to hire at the appropriate level or risk assumption of the assessment roll or equalization duties by the State Tax Commission.

Because of the repetitive nature of wind turbines on Commercial/Industrial/Utility SEV, the Commission will consider certification level waivers for local units where the installation of wind turbines has increased the certification level requirement. A list of all wind turbine parcels located in the local unit is required to be included when submitting a waiver request. Although waiver requests will be considered, the Commission reminds local units that assessment of multi-million-dollar property requires significant expertise, particularly if assessments are appealed by wind turbine owners. The Commission therefore encourages local units to retain Assessing Officers with the training and skill level to understand the complexities of these properties.

A County that has been determined to require a MMAO Equalization Director based solely on containing a portion of a MMAO local unit that is split between another County, may request a waiver for reduction of the certification level requirement if the portion of the local unit's SEV within the requesting County does not exceed the MMAO certification level requirement as determined by the Commission.

An application for waiver must be made in writing utilizing Form 4742, *State Tax Commission Application for Waiver of Local Unit Certification Level* or Form 4826, *State Tax Commission Application for Waiver of County Certification Level*. The appropriate form and required documentation may be emailed to the Commission at State-Tax-Commission@michigan.gov. The deadline for receipt of the completed form and supporting documentation is October 31, 2019.

4. **Assessor of Record:** Assessing Officers of Record and Equalization Directors are required to inform the State Tax Commission when assuming the position of a local unit assessor and/or county equalization director. Assumption of these duties are communicated by the Assessing Officer of Record or Equalization Director filing Form 4689, *Request for Changes in Personal or Employment Information for a Certified Assessor*, with the State Tax Commission within 30 days of assumption of duty or the departure from duty. It is recommended that the form be emailed to the Commission at State-Tax-Commission@michigan.gov. Failure to properly file Form 4689 within 30 days of assumption of duty or departure from duty may result in disciplinary action. Backdated or altered forms are not acceptable.

Form 2691 (L-4037), *Assessment Roll Certification* may only be signed and certified by the official Assessing Officer of Record that is on file with the State Tax Commission. By signing the form, the Assessing Officer of Record certifies they have met the requirements contained within the *Supervising Preparation of the Assessment Roll* document, which is available on the STC website. The signature of anyone other than the official Assessor of Record on the L-4037 may result in both the recorded Assessing Officer of Record *and* the signatory of the L-4037 being called before the Commission's Assessor Disciplinary Advisory Committee and may also result in the Commission assuming jurisdiction of the affected assessment roll(s).

The State Tax Commission annually provides Equalization Directors with a list of current Assessing Officers of Record within their County. Directors are asked to review the list and to timely respond ensuring accurate information regarding the Assessing Officers within their County is on file with the Commission. This process assists to ensure that accurate and necessary information is on file with the Commission and assists to identify potential

problems *prior* to the Commission taking action due to possible improper signature on Form L-4037.

5. **Assessor Contact Information:** It is extremely important that *all* Assessing Officers report *any* change in their contact information or assessing status on Form 4689, *State Tax Commission Request for Changes in Personal or Employment Information for a Certified Assessor*, within 30 days of a change. Not only is it vital for the Commission to know who the Assessing Officer of Record is in each local unit and the Equalization Director in each County, but this information is shared with the rest of the Bureau of Local Government and Michigan Tax Tribunal for distribution of their communications. Form 4689 may be completed and emailed directly to the Commission at State-Tax-Commission@michigan.gov.
6. **Commission Communications:** Communicating effectively is a high priority of the State Tax Commission. The Commission uses the electronic GovDelivery system to disseminate information in a timely and effective manner. All Assessing Officers are required to subscribe to GovDelivery in order to receive and review all notices, guidance and Bulletins promulgated by the Commission. Many of these communications are also posted to the State Tax Commission website. Information on how to subscribe is available on the State Tax Commission website under the *Assessor & Taxpayer General Information* Tab. Subscribers are responsible for updating changes to their email; Commission staff is unable to make these changes.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 9 of 2019
August 20, 2019
Certified Interest Rates

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Certified Prevailing Institutional Lending Rates of Interest for the Period April 2019 through June 2019, Expressed as Percentages

	Residential	Commercial/Industrial	Agricultural
January	4.92	4.71	5.61
February	4.82	4.68	5.61
March	4.72	4.57	5.61
April	4.64	4.53	5.53
May	4.57	4.40	5.53
June	4.33	4.07	5.53
July			
August			
September			
October			
November			
December			

Note: The use of these rates is discussed in Bulletin No. 11 of 1985 dated October 14, 1985.



Agenda Item #7

GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHEL EUBANKS
STATE TREASURER

Bulletin No. 10 of 2019
August 20, 2019
Random Week for Qualified Businesses

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Random Week for "Qualified Business"

Public Act (PA) 96 of 1994 provides that in certain circumstances the "qualified personal property" for a "qualified business" (usually a leasing company) may be assessed to the user of that personal property rather than to its owner (the leasing company). See State Tax Commission (STC) Bulletin No. 16 of 1994 for more information.

PA 96 of 1994 states that one of the requirements of a "qualified business" is that the business must have 30 or fewer employees during a week selected at random each year by the State Tax Commission.

The week selected at random by the State Tax Commission for 2019 assessment purposes is Monday, August 19, 2019, through Sunday, August 25, 2019.

If a certified assessor audits the books and records of a business which claims to be a "qualified business" for 2019 assessment purposes, one of the things the assessor should check is whether the business had 30 or fewer employees during the week of August 19, 2019 through August 25, 2019.

Michigan Department of Treasury
632 (Rev. 09-19)

Issued under authority of Public Act 206 of 1893.

Approved by the State Tax Commission August 20, 2019.

2020 Personal Property Statement (As of 12-31-19)**FROM:** (Name and Address of Assessor)

Parcel No.

**This form must be completed
and returned to the assessor by
February 20, 2020.****L-4175 2020**Location(s) of Personal Property Reported on This Statement.
LIST ALL LOCATIONS. Attach additional sheets if necessary.

Date of Organization	Date Business Began at above location	Square Feet Occupied
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Assumed Names Used by Legal Entity, if any

Names of Owner(s) or Partners
(If sole proprietorship or partnership)

If Sole Proprietorship, Taxpayer's Residential Address

Legal Name of Taxpayer

Preparer's Name, Address, Telephone Number and E-mail address

Check One Only:

- ☐ Sole Proprietorship
☐ Partnership
☐ Limited Liability Co.
☐ Corporation
 MI ID# _____

Address Where Personal Property Records are Kept

Name of Person in Charge of Records Taxpayer Telephone No.

Description of Taxpayer's Business Activity and NAICS Code

NOTICE: DO NOT USE THIS FORM TO CLAIM AN EXEMPTION OF ELIGIBLE MANUFACTURING PERSONAL PROPERTY (EMPP) PURSUANT TO MCL 211.9m AND MCL 211.9n. To claim an exemption for EMPP, file Form 5278 with the local assessor where the personal property is located no later than February 20, 2020. Leasing companies are not eligible to file Form 5278 and must complete this form. Pursuant to MCL 211.9o, if the true cash value of the assessable personal property you or a related party own, lease or possess in this local assessing unit is less than \$80,000, then you do not need to file this form if the property is classified as commercial or industrial personal property and you timely claim the exemption. Instead, file Form 5076 with the local unit where the property is located no later than February 20, 2020. See the instructions on Page 5.

SUMMARY AND CERTIFICATION. Complete ALL questions.

- Have you excluded any exempt "Special Tools" from this statement? ☐ Yes ☐ No If Yes, state total original cost excluded _____
- Have you excluded any air and water pollution control facilities and/or wind or water energy conversion devices for which an exemption certificate has been issued? ☐ Yes ☐ No If Yes, attach itemized list.
- Have you, to the best of your knowledge, reported all of your assessable tangible personal property located in Michigan including fully depreciated and/or expensed assets, to the appropriate assessment jurisdiction? ☐ Yes ☐ No If No, attach explanation.
- Did you hold a legal or equitable interest in personal property assessable in this jurisdiction which you have not reported on this statement (see instructions)? ☐ Yes ☐ No If Yes, attach itemized list.
- Are you a party (as either a landlord or a tenant) to a rental or lease agreement relating to real property in this jurisdiction? ☐ Yes ☐ No If Yes, complete Section O.
- Have any of your assets been subjected to "rebooking" of costs for accounting purposes or been purchased used (see instructions)? ☐ Yes ☐ No If Yes, attach itemized list.
- Is any of your property "daily rental property," per P.A. 537 of 1998? ☐ Yes ☐ No If Yes, attach Form 3595.
- Are other businesses operated at your location(s)? ☐ Yes ☐ No If Yes, attach itemized list.

Enter zero if appropriate.

9. Grand total from page 2	9a.	
10. Grand total from page 3	10a.	
11. Grand total from page 4	11a.	
12. Total cost of Idle Equipment from Form 2698	12a.	
13. Total cost of Personal Property Construction in Progress	13a.	X .50
14. Total cost of Cable TV, Utility and Wind Energy Assets from Forms 633, 3589 and 4565	14a.	
15. Total cost of cellular site equipment from Form(s) 4452	15a.	

TOTAL

The undersigned certifies that he/she is an owner, officer and/or the duly authorized agent for the above named taxpayer and that the above summary, with its supporting documents, provides a full and true statement of all tangible personal property owned or held by the taxpayer at the locations listed above on December 31, 2019.

Signature of Certifier

Date

ASSESSOR'S ADJUSTMENT(S)

EXEMPTION(S)

TRUE CASH VALUE

ASSESSED VALUE (50% of TCV)

Assessor Calculations

9b.
10b.
11b.
12b.
13b.
14b.
15b.

INSTRUCTIONS. Read carefully to obtain directions for the allocation of your personal property to Sections A - N.

All Tangible Personal Property in your possession at this location, including fully depreciated and expensed assets, must be reported in one of the Sections A through N. If you had "Move-Ins" of used property, you must also complete Form 3966, *2020 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment Occurring During 2019*. "Move-Ins" are items of assessable personal property (hereafter referred to as "property") that were not assessed in this city or township in 2019, including (1) purchases of used property, (2) used property you moved in from a location outside this city or township, (3) property that was exempt in 2019 (such as exempt Industrial Facilities Tax property), and (4) property that you mistakenly omitted from your statement in 2019. "Move-Ins" DO NOT include property that has been moved from another location WITHIN this city or township or that was assessed to another taxpayer within this city or township in 2019 (i.e., property reported by a previous owner or previously leased property reported by the lessor in 2019). All "Move-Ins" must be reported on Page 2 of this form and on Form 3966. Do not report 2019 acquisitions of new property on Form 3966.

Did you have "move-ins"?

☐

Yes

☐

No

SECTION A: Including Furniture and Fixtures			Assessor Calculations
2019		.91	
2018		.80	
2017		.69	
2016		.61	
2015		.53	
2014		.47	
2013		.42	
2012		.37	
2011		.33	
2010		.29	
2009		.27	
2008		.24	
2007		.22	
2006		.19	
2005		.12	
Prior		.12	
TOTALS	A1		A2

SECTION B: Including Machinery and Equipment			Assessor Calculations
2019		.89	
2018		.76	
2017		.67	
2016		.60	
2015		.54	
2014		.49	
2013		.45	
2012		.42	
2011		.38	
2010		.36	
2009		.33	
2008		.31	
2007		.29	
2006		.28	
2005		.23	
Prior		.23	
TOTALS	B1		B2

SECTION C: Including Rental Videotapes and Games			Assessor Calculations
2019		.76	
2018		.53	
2017		.29	
2016		.05	
Prior		.05	
TOTALS	C1		C2

COST GRAND TOTAL (for page 2)

TAXPAYER: Add totals from cost columns of Sections A-F (A1-F1). Enter grand total here and carry to line 9a, page 1.

\$

SECTION D: Including Office, Electronic, Video and Testing Equipment			Assessor Calculations
2019		.84	
2018		.64	
2017		.55	
2016		.49	
2015		.44	
2014		.41	
2013		.38	
2012		.35	
2011		.33	
2010		.31	
2009		.29	
2008		.28	
2007		.26	
2006		.25	
2005		.17	
Prior		.17	
TOTALS	D1		D2

SECTION E: Including Consumer Coin Operated Equipment			Assessor Calculations
2019		.92	
2018		.85	
2017		.77	
2016		.69	
2015		.61	
2014		.54	
2013		.46	
2012		.38	
2011		.30	
2010		.23	
2009		.15	
Prior		.15	
TOTALS	E1		E2

SECTION F: Including Computer Equipment			Assessor Calculations
2019		.60	
2018		.44	
2017		.32	
2016		.24	
2015		.19	
2014		.15	
2013		.08	
Prior		.08	
TOTALS	F1		F2

TRUE CASH VALUE GRAND TOTAL (for page 2)

ASSESSOR: Add True Cash Value totals from Sections A-F (A2-F2). Enter grand total here and carry to line 9b, page 1.

\$

Parcel No.

L-4175**SECTION G - Other Assessable Personal Property Which You Own**

Assessable Tangible Personal Property in your possession that is not entitled to depreciation under Generally Accepted Accounting Principals (GAAP) (e.g. fine art) or that the assessor has told you to report in this Section or that is otherwise described in the instructions should be reported under this section. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175). See instructions. Attach additional sheets, if necessary.

Description of Property	Acquisition Cost New	Acquisition Year	True Cash Value Assessor's Calculations
Total Acquisition Cost New	G1		G2

SECTION H - Standard Tooling

You must report your standard tooling in this Section. Complete both columns. Notice that GAAP net book value, as reported in this Section, must implement accounting "changes in estimate", even if not otherwise material. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175). See Instructions.

Acquisition Year	Acquisition Cost New	GAAP Net Book Value
2019		
2018		
2017		
Prior		
Total Acquisition Cost	H1	H2

SECTION I - Qualified Personal Property

INCLUDE ONLY "Qualified Personal Property" as defined by Michigan Compiled Laws 211.8a(6)(c). See instructions. If necessary, attach extra schedules using the same format indicated below. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175).

Description of Equipment and Model or Serial Number	Owner Name and Complete Mailing Address	Original Cost Installed	Date of Installation	Lease Term In Months	Year of Manufacture	Total Average Monthly Rental	%	TCV to be Completed by Assessor
Total Installed Cost		I1						I2

SECTION J - Leased Property in Your Possession Which Is Not Qualified Personal Property

Property you are leasing from another person or entity should be reported under this Section. "Qualified" Personal Property should be reported under Section I. See instructions. Attach additional sheets if necessary. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175).

Lease No.	Name & Address of Lessor	Description of Equipment	Lease Term (in months)	Monthly Rental	1st Year in Service	Selling Price New (estimate, if necessary)
Total Selling Price New						J1

SECTION K - Other Personal Property in Your Possession Which You Do Not Own

Property not owned by you but in your possession on December 31, 2019, under arrangements other than a lease agreement should be reported under this Section. See instructions. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175). Attach additional sheets if necessary.

Name & Address of Owner	Description of Equipment	Age (estimate if necessary)	Selling Price New (estimate, if necessary)
Total Selling Price New			K1

COST GRAND TOTAL (for page 3)

TAXPAYER: Add Total Costs and Selling Prices from Sections G-K (G1-K1). Enter grand total here and carry to line 10a, page 1.

\$

TRUE CASH VALUE GRAND TOTAL (for page 3)

ASSESSOR: Add True Cash Value totals from Sections G-I (G2-I2). Enter grand total here and carry to line 10b, page 1.

\$

SECTION L - Detail of Leases (This Section is Completed by Leasing Companies)

Equipment that you lease to others should be reported under this Section. **Note:** You must also complete Sections A - F on Page 2. See instructions. You may use attachments in lieu of completing this Section only if the attachments use the same format and contain all the information as indicated below, and the Tables on Page 2 are completed. **If you are leasing Eligible Manufacturing Personal Property (EMPP) to another company, you must report it in this section unless an election has been made, using Form 5467, that it be reported on the lessee's Form 5278. See the detailed notice at the beginning of the Instructions, at the top of the first column, Page 5. Attach additional sheets, if necessary.**

Are you a manufacturer of equipment? ☐ Yes ☐ No

Lease No.	Name & Address of Lessee	Location of Equipment	Type of Equipment	Lease Period (Mo.)	Monthly Rental	1st Year in Service	Manufacturer Cost	Original Selling Price

SECTION M - Leasehold Improvements

Total Original Selling Price

All Leasehold Improvements (LHI) made at your place of business should be reported under this Section, even if you believe that the improvements are not subject to assessment as Personal Property. Report trade fixtures, foundation costs and equipment installation costs, including wiring and utility connections, in the appropriate Section A through F, on Page 2, not as LHI. See instructions. To prevent a duplicate assessment, provide as much detail as possible. You may attach additional explanations and/or copies of "fixed asset" records, if the attachment provides all of the information requested below and if you insert the total original cost in "Total Cost Incurred" below. Personal Property reported here should **NOT** be reported elsewhere on Form 632 (L-4175).

Year Installed	Description (Describe in detail)	Original Cost	STC Multiplier	True Cash Value Assessor's Calculation
2019				
2018				
2017				
Notice: 2019, 2018 and 2017 installations must be reported above. Installations of LHI prior to 2017 are reported in this section, below this notice. The State Tax Commission has directed that commencing in 2018 all Leasehold improvement installations in 2017, or later, must be valued as improvements made to the leased real property. Trade fixtures and installation costs for equipment, must be reported on Page 2, regardless of the date of installation. Assessor: Do NOT assess 2019, 2018 and 2017 installations as personal property except where the lease is a pre-1984 lease.				
Total Cost Incurred (including 2017, 2018 and 2019)		M1		M2

SECTION N - Buildings and Other Structures on Leased or Public Land and All Freestanding Signs and Billboards

Costs of Freestanding Communications Towers and Equipment Buildings at Tower sites (unless reported on Form 4452), and Costs of Freestanding Signs and Billboards must also be reported under this Section. Any Personal Property reported in this Section should **NOT** be reported elsewhere on Form 632 (L-4175). Attach additional sheets, if necessary.

☐ Check this box if you believe that these structures are already assessed as part of the real property.

Address or Location of Building	Year Originally Built	Total Capitalized Cost	True Cash Value Assessor's Calculation *
Total Capitalized Cost		N1	N2

SECTION O - Rental Information. See Instructions. (Attach additional sheets, if necessary.)**IF YOU ARE THE TENANT**

Name and address of landlord _____

Is your landlord the owner of the property? ☐ Yes ☐ No If you are a sublessee, enter the name and address of the owner of the property _____

IF YOU ARE THE LANDLORD

Name and address of tenant _____

Are you the owner of the property? ☐ Yes ☐ No If you are a sublessor, enter the name and address of the owner of the property _____

TO BE COMPLETED REGARDLESS OF WHETHER YOU ARE THE LANDLORD OR TENANT

Address of property rented or leased _____

Date that current rental arrangement began: _____. Square feet occupied: _____ Monthly rental \$ _____

Date current lease expires: _____. Are there options to renew the lease? ☐ Yes ☐ No

Expenses (e.g. taxes, electric, gas, etc.) paid by the tenant _____

Assessor Value

O2

COST GRAND TOTAL (for page 4)**TRUE CASH VALUE GRAND TOTAL** (for page 4)

TAXPAYER: Add Total Cost Incurred from Section M and Total Capitalized Cost from Section N (M1 and N1). Enter grand total here and carry to line 11a, page 1.

\$ _____

ASSESSOR: Add True Cash Value totals from Sections M-O (M2-O2). Enter grand total here and carry to line 11b, page 1.

\$ _____

* **NOTE TO ASSESSOR:** Certain buildings and structures on leased land (but not including freestanding signs and billboards) must be assessed on the real property roll. See Bulletin 1 of 2003.

Instructions for Completing Form 632 (L-4175), 2020 Personal Property Statement

NOTICE: Do NOT report Eligible Manufacturing Personal Property (EMPP), as defined in MCL 211.9m and MCL 211.9n, using this form. Instead, use the *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)*, Form 5278, even if some of the personal property is not yet exempt. For a full definition of EMPP, see the instructions on Form 5278. Generally, personal property is EMPP if the predominant use of all personal property on an occupied real parcel is predominantly used for industrial processing or direct integrated support. Form 5278 must be fully completed and delivered to the assessor of the local unit in which the personal property is located no later than February 20, 2020. Delivery by the United States Postal Service is timely if postmarked on or before February 20, 2020. Late application may be filed directly with the March Board of Review before its final adjournment by submitting a fully completed Form 5278. Form 5278 can be accessed at www.michigan.gov/esa. A lessor of personal property is not eligible to file Form 5278 under any circumstance and must report EMPP on this form. However, the lessor and lessee may elect to have the lessee report the leased property by executing the *Election of Lessee Report of Eligible Manufacturing Personal Property*, Form 5467, and the lessee including the Form 5467 when filing Form 5278.

NOTICE: If the true cash value of assessable personal property that you or a related party own, lease, or possess in this ("city" or "township") is under \$80,000, you may be eligible for an exemption for 2020 by filing Form 5076 by February 20, 2020, or by an application thereafter directly to the March Board of Review. **IF YOU ARE ELIGIBLE FOR THE SMALL BUSINESS TAXPAYER EXEMPTION (MCL 211.9o) AND FILE FORM 5076, YOU DO NOT HAVE TO COMPLETE THIS PERSONAL PROPERTY STATEMENT.** Review Form 5076 and the instructions on that form to determine whether you qualify. Form 5076 and instructions can be accessed at www.michigan.gov/taxes or from the assessor.

This form is issued under authority of the General Property Tax Act. Filing is mandatory. Failure to file may result in imprisonment for a period not less than thirty days, nor more than six months; a fine not less than \$100, nor more than \$1,000; or both fine and imprisonment at the discretion of the court. See MCL 211.21.

CAUTION: Read these instructions carefully before completing the form. **Complete all Sections.** Because this form has been coded, it is imperative that it be returned to assure proper processing. If all of the personal property formerly in your possession has been removed from this assessing unit before December 31, 2019, you must notify the assessor at once in order to change the records accordingly. This statement is subject to audit by the State Tax Commission, the Equalization Department or the Assessor. **Failure to file this form by its due date will jeopardize your right to file an MCL 211.154 appeal with the State Tax Commission.** You are advised to make a copy of the completed statement for your records. This form must be filed in the city or township where the personal property is located on December 31, 2019. Do not file this form with the State Tax Commission unless you have been specifically instructed to do so by the Commission's staff.

Although you must complete all Sections of this form, you are not required to file pages that do not contain any reported cost. You must, however, insert a zero entry in the appropriate line(s) 10, 11 and/or 12 of the "Summary and Certification" on page 1 to

indicate that you have no costs to report for that page; you must complete and file Section O if you are a landlord, a lessee or a sublessee. In completing this form, you may not use attachments in lieu of completing a Section, unless the instructions specifically authorize the use of attachments for completing the Section.

FACSIMILE SIGNATURES: This form must be signed at the bottom of page 1. A facsimile signature may be used (P.A. 267 of 2002), provided that the person using the facsimile signature has filed with the Property Services Division of the Department of Treasury a signed declaration, under oath, using Form 3980. A facsimile signature is a copy or a reproduction of an original signature.

GENERAL EXPLANATION: The Michigan Constitution provides for the assessment of all real and tangible personal property not exempted by law. Tangible personal property is defined as tangible property that is not real estate. Form 632 (L-4175) is used for the purpose of obtaining a statement of assessable personal property for use in making a personal property assessment. Michigan law provides that the assessor must send Form 632 (L-4175) to any person or entity that may possess assessable personal property. Michigan law also provides that a person or entity receiving Form 632 (L-4175) must complete it and return it to the assessor by the statutory due date, even if they have no assessable property to report. If you had assessable personal property in your possession on December 31, 2019, you must submit a completed Form 632 (L-4175) to the assessor of the community where the property is located by the statutory due date, even if the assessor does not send you a form to complete.

COMPLETION OF FORM 632 (L-4175)

PAGE 1 — STATISTICAL INFORMATION:

FROM: Insert name and address of the assessor if you are using a form not provided by the assessor. Often this form must be filed at an address different than the assessor's mailing address for other purposes. It is your responsibility to assure that this form is sent to the correct address. If you are unsure of the mailing address, call your local assessor or county equalization department.

TO: If you are not using a preprinted form, insert your name and address. Use the address at which you wish to receive future forms and tax billings. If your form is preprinted with an incorrect address, line out the incorrect portions and insert the corrections.

Parcel No.: Unless this is an initial filing, you have already been assigned a parcel number. If you are using a form not provided by the assessor, you must insert the correct parcel number. Failure to insert your parcel number may result in a duplicate assessment.

Preparer's Name and Address: Insert the name, address, telephone number and e-mail address of the person who has prepared this statement.

(Check One): Check the appropriate box indicating the form of legal organization used by the taxpayer in conducting its business. If the taxpayer is organized as a corporation or a limited liability company, insert the Michigan corporate identification number of the business or, if not authorized to do business in Michigan, the name of the state in which it is organized.

Location(s) of Personal Property: List the street addresses of all locations that are being reported on this statement. Locations

in different school districts or lying within the boundaries of designated authorities or districts must be reported separately. All personal property at a given location in the same authority or district must be reported under one account, unless the assessor has directed otherwise. You must file a separate statement for property on which the tax is abated pursuant to P.A. 198 of 1974 (I.F.T.) or P.A. 328 of 1998 (certain new personal property).

Date of Organization: Insert the date that the taxpayer's business was first organized or commenced.

Date Business Began at Above Location: Insert the date that the taxpayer first commenced business at a location reported on this statement.

Square Feet Occupied: Insert the number of square feet of space occupied by the taxpayer at the location(s) reported.

Assumed Names: State any assumed names used by the taxpayer in conducting its business at the location(s) reported.

Names of Owner(s) or Partners: If the taxpayer is a sole proprietorship or a partnership, list the name(s) of the proprietor or partners.

If Sole Proprietorship, Taxpayer's Residential Address: Insert sole proprietor's actual residence address. Do not use mailing address, if different than residence address.

Legal Name of Taxpayer: Insert the taxpayer's exact legal name.

Address Where Personal Property Records Are Kept: Insert the address where the records used to complete this statement are kept. Only insert the address of an agent if that agent has actual possession of all documents necessary to conduct an audit.

Name of Person in Charge of Records: Insert the name of the person at the address where the records are kept who has actual control of the documents necessary to conduct an audit.

Telephone Number: Insert the telephone number of the person having charge of the records used for filing.

Description of Taxpayer's Business activity: Insert a descriptive phrase indicating the nature of the taxpayer's business activity and NAICS Code.

PAGE 1 — SUMMARY AND CERTIFICATION:

Page 1, Line 1: "Special Tools" are exempt from taxation, pursuant to MCL 211.9b. If you are excluding "special tools" from your statement, you must check "Yes" and insert the amount of original cost excluded. "Special tool" means a finished or unfinished device such as a die, jig, fixture, mold, pattern, special gauge, or similar device, that is used, or is being prepared for use, to manufacture a product and that cannot be used to manufacture another product without substantial modification of the device. As used herein, a "product" can be a part, a special tool, a component, a subassembly or completed goods. "Special tools" do not include devices that differ in character from dies, jigs, fixtures, molds, patterns, or special gauges. Machinery or equipment, even if customized, and even if used in conjunction with special tools is not a "special tool." A die, jig, fixture, mold, pattern, gauge, or similar tool that is not a "special tool" is a "standard tool" and must be reported in Section H. Machinery or equipment, even if specialized, and even if used in conjunction with special tools or standard tools is not reported in Section H and must, instead, be reported in Section B. Only industrial tools in the nature of dies, jigs, fixtures, molds, patterns and special gauges can qualify for this exemption. Personal property not directly used to carry out a manufacturing process is not a

"special tool." Dies, jigs, fixtures, molds, patterns, special gauges, or similar devices that are not "special tools" should be reported at full acquisition cost new under Section H of this form.

Page 1, Line 2: Air and water pollution control facilities and/or wind or water energy conversion devices may qualify for exemption from taxation, only if an exemption certificate has been issued by the State Tax Commission on or before December 31, 2019. If you claim such an exemption, check "Yes" and attach an itemized listing of the certificate numbers, dates of issuance and amounts.

Page 1, Line 3: You must file a completed Form 632 (L-4175) with the assessor of every Michigan assessment jurisdiction in which you had assessable personal property on December 31, 2019. If you have fulfilled this obligation, check "Yes." If you have not filed in every required jurisdiction, attach an explanation. You are required to report all tangible personal property in your possession in this location **even if the property has been fully expensed or depreciated for federal income tax or financial accounting purposes.** If you answer "No," attach a detailed explanation.

Page 1, Line 4: The purpose of this question is to determine whether you are a party to a contract relative to personal property located in this jurisdiction on December 31, 2019, that you have not reported on this statement, perhaps because of your belief that another party to the contract is the proper party to report. This includes situations where you believe you hold only a security interest in personal property, in spite of the fact that the contract is labeled a "lease." If you answered "yes" to this question, attach a rider that includes the name(s) of the interest holder(s), the nature of your interest, a description of the equipment, the year the equipment was originally placed in service, its original selling price when new and the address where the property was located on December 31, 2019. "Conditional sale" leased equipment must be reported by the lessor.

Page 1, Line 5: Check "Yes" if you are a lessor (landlord), a lessee (tenant) or a sublessee (subtenant) in a rental contract relating to the real property at this location. MCL 211.8(i) provides that, under some circumstances, the value, if any, of a sub-leasehold estate shall be assessed to the lessee. If you check "Yes," complete Section O. Your rental arrangement will be analyzed by the assessor. If you check "Yes" and have made leasehold improvements to the real estate, you must also complete Section M. Your completion of Sections M and O will not necessarily result in an increased assessment.

Page 1, Line 6: The valuation multipliers contained in Sections A through F on page 2 are intended to be applied to the acquisition cost of new, not used, personal property. If the acquisition cost new of an asset is known to you or can be reasonably ascertained through investigation, you must report that cost in the year it was new when you complete Sections A through F, even if you have adjusted the cost in your accounting records to reflect revaluation of the asset using a "purchase," "fresh start," "push-down" or similar accounting methodology, or even if your booked cost reflects a "used" purchase, lease "buy-out" price or a "trade-in" credit. If you were unable to report the acquisition cost new for one or more of your assets, you should check "Yes" and attach a list of all such assets. On the list, provide a detailed description of each asset, the year or approximate year that the asset was new, and the Section, the amount and acquisition year at which you have reported the asset. You must also provide a written explanation of the reason(s) that the original acquisition cost information is not available.

Page 1, Line 7: “Daily rental property” is tangible personal property, having a cost **new** of \$10,000 or less, that is exclusively offered for rental, pursuant to a written agreement, on an hourly, daily, weekly or monthly basis for a term of 6 months or less (including all permitted or required extensions). If you acquired the property “used” you must determine the cost new for purposes of determining whether the property qualifies for “daily rental property” treatment. If you believe that you have such property, see Form 3595, *Itemized Listing of Daily Rental Property*, for additional information. If you qualify, you must complete Form 3595 and comply with the requirements set forth therein.

Page 1, Line 8: This question requires you to disclose other businesses that share space with you at the location(s) of your business. If you answer “Yes” attach a list of all other businesses operating at your location(s). If you are located in a shopping center, office building or other multi-tenant facility, you are not required to list businesses having a different legal address.

Page 1, Line 9: Complete Sections A through F, page 2, and add the totals from Sections A through F to arrive at a Cost Grand Total. Insert the Cost Grand Total in the box indicated at the bottom of page 2 and carry that amount to page 1, line 9a.

Page 1, Line 10: Complete Sections G through K, page 3, and add the totals from Sections G through K to arrive at a Cost Grand Total. Insert the Cost Grand Total in the box indicated at the bottom of page 3 and carry the amount to page 1, line 10a.

Page 1, Line 11: Complete Sections L through O, page 4, and add the totals from Sections M and N to arrive at a Cost Grand Total, as directed by the instruction at the bottom of the page. Insert the Cost Grand Total in the box indicated at the bottom of page 4 and carry the amount to page 1, line 11a.

Page 1, Line 12: If you had assets that qualified as “idle equipment” or as “obsolete or surplus equipment” on December 31, 2019, complete Form 2698, *Idle Equipment, Obsolete Equipment and Surplus Equipment Report*, and carry the Total Original Cost from Form 2698 to line 12a.

“Idle equipment” is equipment that is part of a discontinued process and that has been disconnected and is stored in a separate location. Assets are **not** “idle” if they are present as standby equipment, are used intermittently or are used on a seasonal basis. “Obsolete or surplus equipment” is equipment that either requires rebuilding and is in the possession of a rebuilding firm on December 31, 2019, **OR** is being disposed of by means of an advertised sale because it has been declared as surplus by an owner who has abandoned a process or plant. Property that is part of a process that has been temporarily suspended from operation or which is being offered for sale with the expectation that the process will be continued at the same location, does not qualify for idle or obsolete and surplus reporting treatment. Only property which would otherwise be reported in Sections A through F on Page 2 of Form 632 (L-4175) qualifies to be reported as idle or obsolete and surplus equipment. For more information, see instructions to Form 2698. Do not include these assets elsewhere on this form.

Page 1, Line 13: Report the total cost incurred for Construction in Progress, as calculated on an accrual basis, based on the extent of physical presence of the Construction in Progress in the assessment jurisdiction. Construction in Progress is property of a personal property nature that has never been in service and was in the process of being installed on December 31, 2019. Do not report partially constructed electric generating facilities as Construction in Progress.

Such facilities must be reported on the Real Property Statement (Form 3991 - Gas Turbine and Diesel; Form 4070 - Hydroelectric; Form 4094 - Steam).

Page 1, Line 14: If you had cable television or utility assets on December 31, 2019, complete and file Form 3589, *Cable Television and Utility Personal Property Report*, or Form 633, *Electric Distribution Cooperative Personal Property Statement*, and carry the Total Original Cost from Form 3589 or Form 633 to line 15a. See the instructions to Form 3589. If you had wind energy system assets as defined in MCL 211.8(i), on December 31, 2019, complete Form 4565, *Wind Energy System Personal Property Report*, and carry the total original cost from Form 4565 to line 14a. See the instructions to Form 4565.

Page 1, Line 15: If you had cellular (wireless) site assets on December 31, 2019, complete and file Form 4452, *Cellular (Wireless) Site Equipment Personal Property Report*, and carry the Total Original Cost from Form 4452 to line 15a. See the instructions to Form 4452.

PAGE 2 — GENERAL INSTRUCTIONS FOR SECTIONS A THROUGH F:

You must report in these Sections the full acquisition cost new, in the year of its acquisition new, of all machinery and equipment, computer equipment, furniture and fixtures, signs, coin operated equipment, office equipment, electronic, video and testing equipment, rental video tapes and games and other tangible personal property owned by you and located in this assessment jurisdiction, **even if you have fully depreciated the asset or have expensed the asset under Section 179 of the Internal Revenue Code or under your accounting policies. All costs reported must include freight, sales tax and installation costs**, even in cases where the cost was actually incurred by another. Imputed sales tax, freight and installation costs must be reported by equipment leasing companies in cases where the lessee has paid or will pay such costs, or will provide the equivalent benefit in kind. Sales/Use tax must be imputed and reported by equipment leasing companies in cases where the lessee is paying sales or use tax on installment lease payments. The costs reported must include all costs (except capitalized interest) that would be capitalized by an end-user/owner of the property under generally accepted accounting principles, including overheads and “indirect costs” associated with the process of constructing, acquiring or making the property available for use. Capitalized expenditures made to a piece of machinery or equipment after the initial acquisition year must be reported in the year the expenditure is booked as a fixed asset. These costs must be reported the same as they are shown on your financial accounting fixed asset records, assuming that you account using generally accepted accounting principles. You must also report in these Sections any other tangible personal property in your possession or under your control in this jurisdiction that is not reported under Sections G through N. If you purchased an asset used, and do not know and cannot ascertain the acquisition cost new, attach the list and explanation required by the **Page 1, Line 6** instructions. The acquisition costs for the assets reported under each Section must be totaled for each acquisition year. Place the yearly total on the line of the Section corresponding to the year that the property was acquired. You must report the original acquisition cost, **not** your estimation of the value of the property. Equipment not fully installed on December 31, 2019, should be reported on **Page 1, Line 13** and should not be reported in these Sections. Property that was reported as construction in progress **last** year but which was

placed in service on or before December 31, 2019, should be entirely reported on the 2019 acquisition line of the appropriate table, not the 2018 line. Similarly, the cost of all assets must be reported as acquired in the year that they were placed in service, rather than the year of purchase, if those years differ.

Leased assets and “daily rental property” must be reported by the **Owner** on Sections A through H in the same manner as other property, using a cost which represents the price that would be paid by an end-user to acquire ownership of the property if it were to purchase rather than lease or rent. An itemized listing of the property must also be made in Section L (for leased assets) or pursuant to the requirements of the instructions for **Page 1, Line 7** (for daily rental assets). Lessors do not report Eligible Manufacturing Personal Property (EMPP), which may be reported by the lessee on Form 5278 if the lessor and lessee make the election and include Form 5467 when filing Form 5278.

All leased and daily rental assets must be reported by, and must be assessed to, the owner (the lessor or daily rental company), in spite of any agreement to the contrary between the parties to the lease or rental agreement, unless the property is EMPP, is “qualified personal property” or is owned by a bank. Leased and rental property must be reported at selling price new, even if the owner is the manufacturer of the asset or acquired the asset in the wholesale market for an amount less than the price that the end-user would have incurred to purchase the asset. If the asset is of a type that it is never sold to an end-user or if you have constructed the asset for your own use, report the price at which the asset would sell if a market sale did occur. See STC Bulletin 8 of 2007.

The cost reported in each of the Sections of this form and on the forms used with this form should include the full invoiced cost, without deduction for the value of certain inducements such as service agreements and warranties when these inducements are regularly provided without additional charge.

Inventory is exempt from assessment. Inventory does not include personal property under lease or principally intended for lease or rental, rather than sale. Property allowed a cost recovery allowance or depreciation under the Internal Revenue Code is not inventory. Motor vehicles registered with the Michigan Secretary of State on December 31, 2019 are exempt. Special mobile equipment, as defined by MCL 257.62, and nonregistered motor vehicles are assessable. Computer software, if the purchase was evidenced by a separate invoice amount, and asset number, and if the software is commonly sold separately, is exempt.

If you have had “Move Ins” of used property during calendar year 2019, you must complete Form 3966, in addition to completing Form 632 (L-4175). You can obtain Form 3966 from the Michigan Department of Treasury Web Site at www.michigan.gov/taxes or from your local assessor. “Move-Ins” are items of assessable personal property that were not assessed in this city or township in 2019, including: acquisitions of previously used personal property (which should be reported in the year it was new and at the cost when new); used personal property you have moved in from outside this city or township; personal property that was exempt in 2019 (such as exempt industrial facilities tax property); and personal property that you mistakenly omitted from your statement in 2019. “Move-Ins” **do not include** property moved from another location **within** this city or township or assessed to another taxpayer **within** this city or township in 2019 (i.e. property reported by a previous owner or previously leased property reported by the lessor to this city or township last year). All “Move-Ins” must be reported in the appropriate Section of

Form 632 (L-4175), in addition to being reported on Form 3966. **Do not report** 2019 acquisitions of new property on Form 3966. You must report the cost of business trade fixtures in the appropriate Section, A through F, rather than in Section M where you report leasehold improvements. You must also report the costs of installing personal property in the appropriate Section, A through F. Trade fixtures and installation costs of machinery and equipment must not be reported in Section M, even if you have booked them as leasehold improvements for financial accounting purposes. Trade fixtures are items of property that have been attached to real estate by a tenant to facilitate the tenant’s use of the property for business purposes and which are both capable of being removed and are removable by the tenant under the terms of the lease. Examples of trade fixtures are certain costs related to telephone and security systems and most signs. Examples of installation costs are the costs of machine foundations and electric, water, gas and pneumatic connections for individual manufacturing machines.

The costs of an electrical generating facility, including the costs of all attached equipment that is integrated as a component in accomplishing the generating process, such as boilers, gas turbines and generators, are not reported on this form. An exception is a small, movable generating unit that has a fixed undercarriage designed to allow easy movement of the unit from place to place to provide temporary electric power. Other exceptions are wind energy systems and solar farms. See instructions to **Page 1, Line 14**.

The costs associated with a generating facility that does not have a fixed undercarriage must be reported to the assessor on the appropriate Real Property Statement (Form 3991 - Gas Turbine and Diesel; Form 4070 - Hydroelectric; Form 4094 - Steam). The costs associated with small, movable electrical generation units that have a fixed undercarriage and the costs associated with other unattached, movable machinery and equipment used at generating facilities, such as front loaders, forklifts, etc. are reported in Section B of this form.

A summary of the items that should be reported in each Section is contained in STC Bulletin 12 of 1999, its later annual supplement(s) and in these instructions. These bulletins, along with forms and other bulletins can be accessed via our Web site at www.michigan.gov/taxes. MCL 211.19 requires that you complete this form in accordance with the directions on the form and in these instructions. You may, however, attach supplementary material for the assessor to consider in making his or her valuation decisions. If you have questions regarding proper categorization of property, contact the State Tax Commission for clarification.

Completion of Section A, Page 2: The assets to be reported in this Section include decorations, seating, furniture (for offices, apartments, restaurants, stores and gaming establishments), shelving and racks, animal cages and tanks, lockers, modular office components, cabinets, counters, rent-to-own furnishings, medical exam room furnishings, therapeutic medical beds and bedding, bookcases, displays, mobile office trailers, special use sinks (such as those found in medical offices, beauty shops and restaurants), tables, nonelectronic recreational equipment, filing systems, slat walls, non-freestanding signs, window treatments, uniforms and linens, cooking, baking and eating implements, shopping carts, booths and bars. Other assets may be included at a later time.

Completion of Section B, Page 2: The assets to be reported in this Section include all assets that are not designated for disclosure in another Section. Specifically, such assets

include the following types of machinery and equipment: air compressors, airport ground, non-coin operated amusement rides and devices, auto repair & maintenance, beauty and barber shop, boiler, furnace, bottling & canning, crane and hoist, car wash, chemical processing, construction, unlicensed vehicular, conveyor, non-coin operated dry cleaning and laundry, air makeup and exhaust systems, manufacturing and fabricating, food processing, gym & exercise, heat treating, landscaping, sawmill, incinerators, maintenance and janitorial, nonelectronic medical and dental and laboratory and veterinary equipment, mining and quarrying, mortuary & cemetery, painting, hydrocarbon refining and production and distribution, plastics, pottery & ceramics, printing and newspaper, rubber manufacturing, scales, ski lifts, smelting, stone & clay processing, supermarket, textile, tanning, vehicle mounted, waste containers, wire product manufacturing, woodworking, automated tellers (ATM), computer controlled lighting, CNC controlled manufacturing, theater equipment, restaurant food preparation and dispensing and storing and serving equipment, soft drink fountains, coin counters, beverage container return machines, storage tanks, hand tools of mechanics and trades, nonregistered motor vehicles, freestanding and other safes not assessed as real property, oil and gas field equipment and gathering lines prior to commingling product with other wells (other lines are reported in Section J, Form 3589), portable toilets, metal shipping pallets and containers, portable saw mills, LP tanks under 2,000 gallons, fuel dispensing control consoles, computer-controlled printing presses, stereo lithography apparatus, forklift trucks, non-coin operated gaming apparatus and computerized and mechanical handling equipment, commercial mail sorting operation equipment, pill counters, pram robotics. Other assets may be included at a later time.

Completion of Section C, Page 2: Report the acquisition cost new and the year of acquisition of rental videotapes, rental video games, rental DVD's and rental laser disks owned by you at this location. Other assets may be included at a later time.

Completion of Section D, Page 2: The assets to be reported in this Section include office machines, non-computerized cash registers, faxes, mailing and binding equipment, photography and developing equipment, shredders, projectors, telephone and switchboard systems (even if computerized), audio and video equipment [used for receiving, transmitting, recording, producing and broadcasting], amplifiers, CD, cassette and disc players, speakers, cable television local origination equipment, electronic scales, surveillance equipment, electronic diagnostic and testing equipment (for automotive shops, medical offices, hospitals and dental offices), ophthalmology testing equipment, satellite dishes, video-screen arcade games, electronic testing equipment, electronic laboratory equipment, cellular telephones, medical laser equipment, reverse osmosis and hemodialysis systems, movable dynamometer, spectrum analyzer, security systems, 2-way and mobile land radio equipment, pay-per-view systems, wooden and plastic pallets and shipping containers, rental musical instruments and distributive control systems (see STC Bulletin 3 of 2000). Office machines which **are not** capable of being integrated into a local area or wide area computer network, office machines that are only capable of being used as a facsimile transmitting/receiving machine and/or as a copier, and office machines that are multifunctional but **are not** capable of being used as a computer peripheral, are reported in this Section. A copier is a freestanding or desktop piece of office equipment, which is most commonly used in an office setting, and which is primarily designed to print, or to make copies of short-run text material produced in that office. Copiers generally

use commercially available 8½" by 11" bond or copy paper and produce duplicate originals of text documents in such a way that the use of carbon paper or other duplicating processes can be avoided. Printing presses are not copiers and must be reported in Section B of this form even if the operation of the printing press is regulated or controlled digitally, is controlled by a computer, or is automated. A printing press is a device designed primarily to produce commercial runs of printed material, such as books, pamphlets, forms, magazines, newspapers, or advertising circulars, for commercial sale, regardless of the technology employed in such production and regardless of the type of paper which is used. The definition of a printing press specifically includes any machine that employs an offset or other non-impact printing process, if the machine otherwise meets the definition of a printing press. Cellular site equipment, specifically including communication towers and land improvements must be reported on Form 4452, rather than in this Section. If you are not required to report communication tower and land improvement costs on Form 4452, you must report such costs in Section N of this form. See the instructions for Form 4452. Other assets may be included at a later time.

Completion of Section E, Page 2: The assets to be reported in this Section include consumer coin-operated equipment such as bill & change machines, juke boxes, pin ball machines, coin-operated pool tables and other non-video arcade games, snack & beverage machines, other vending machines, news boxes, laundry equipment, coin operated telephones and slot machines. Other assets may be included at a later time.

Completion of Section F, Page 2: The assets to be reported in this Section include assessable software, personal and midrange and mainframe computer and peripheral equipment, including servers, data storage devices, CPUs, input devices such as scanners and keyboards, output devices such as printers and plotters, monitors, networking equipment, computerized point of sale terminals, global positioning system equipment, lottery ticket terminals, gambling tote equipment, pager instruments, cable television converters and receivers for home satellite dish television systems.

A programmable logic control device for a machine should be reported in Section B with the machine it serves. Office machines which **are** capable of being integrated into a local area or wide area computer network and office machines that are single function, or multifunction, and which **are** capable of being used as a computer peripheral, including copiers that can be used as a computer peripheral, are reported in this Section. Other assets may be included at a later time.

Cost Grand Total, Page 2: After you have completed Sections A through F, add together the totals of cells A1 through F1 to arrive at a Cost Grand Total. Insert the Cost Grand Total in the box indicated at the bottom of page 2 and carry to page 1, line 10a.

Section G , Page 3: Report all nonexempt tangible personal property owned by you at this location that is not entitled to depreciation/cost recovery under the United States Internal Revenue Code **or** that the assessor has told you to report in this Section **or** that otherwise presents special valuation problems. An example of property not entitled to depreciation/cost recovery is fine art. Examples of properties that represent special valuation problems are: locally-assessed copper and fiber optic cable not reportable in Section M, frequently supplemented professional books, feature motion picture films, audio and video productions not sold to the public at large, musical instruments used for professional performance, LP tanks of 2,000 gallons or more that

have not been assessed as real property, nuclear fuel and toll bridge company structures. Provide all requested information. An inspection of the property may be necessary. Property reported in this Section should not be reported elsewhere on this form.

Section H, Page 3: Standard tools, dies, jigs, fixtures, molds, patterns and gauges and other manufacturing requisites of a similar nature (commonly referred to as “tooling”) will be valued at an amount equal to the net book value of the asset. Report both Acquisition Cost New and GAAP net book value by year of acquisition in this Section. See the instructions for line 1 for information regarding the tooling that is assessable. For purposes of personal property reporting, net book value shall be as determined using generally accepted accounting principles, in a manner consistent with the taxpayer’s established methods of depreciation. The net book value for federal income tax purposes shall not be used for purposes of personal property tax reporting. If an accounting change in estimate is indicated relating to a particular asset, the net book value of that asset, as reported for personal property assessment purposes, shall be the value that would have existed for that asset on December 31, 2019, if a correct estimate had originally been made. Your obligation to implement the change in estimate for personal property reporting purposes shall not be affected by a determination that no financial accounting change in estimate is necessary due to lack of materiality. In no event shall assessable tooling be reported at an amount less than is indicated by its expected remaining useful life plus salvage value (if applicable under the depreciation method used).

Section I, Page 3: Report “qualified personal property” in this Section. Do not report “qualified personal property” in Sections A through F. “Qualified personal property” is property that was made available to you by a “qualified business” (usually a leasing company or a finance company) and which is not assessable to the “qualified business.” Such property is assessable to you as the user. The requirements for “qualified business” treatment are strict and many leasing and financing companies do not qualify. Further, such treatment only applies to property subject to an agreement (usually labeled a lease) entered into after December 31, 1993 that qualifies for treatment as “qualified personal property.” The “qualified business” is required to have filed a statement with the assessor by February 1st of the current year and is required to have made a written agreement with you in which it is **specifically** agreed that you will report the property to the assessor as “qualified personal property.” See MCL 211.8a.

Section J, Page 3: Report all business machines, postage meters, machinery, equipment, furniture, fixtures, tools, burglar alarms, signs and advertising devices and other tangible personal property that you are **renting or leasing** from another person or entity. Provide all of the information requested for each lease. You **must** provide the actual or estimated selling price new of the asset so control totals can be generated for use on the Summary and Certification portion of page 1. MCL 211.13 provides that all tangible personal property shall be assessed to the owner thereof, unless the owner is not known. A personal property statement will be sent to the owner. Property reported in this Section should not be reported elsewhere on this form.

Section K, Page 3: Report all machines, meters, machinery, equipment, furniture, fixtures, tools, signs and advertising devices that are in your possession but are not owned, leased or rented by you. Examples include equipment left with you by vendors, such as display racks, coolers or fountain equipment, property loaned to you by another, property left with you for storage or rebuilding, consigned equipment not held for resale and assets

sold but not yet picked up by the purchaser. Provide all of the information requested for each asset. You **must** provide the actual or estimated selling price new of the asset so that control totals can be generated for use on the Summary and Certification portion of page 1. MCL 211.13 provides that all tangible personal property shall be assessed to the owner thereof, unless the owner is not known. A personal property statement will be sent to the owner.

Cost Grand Total, Page 3: After you have completed Sections G through K, add together the totals of cells G1 through K1 to arrive at a Cost Grand Total. Insert the Cost Grand Total in the box indicated at the bottom of page 3 and carry to line 11a on page 1.

Section L, Page 4: This Section is to be completed by leasing companies and others who lease personal property to others. In addition to completing this Section, you must complete Sections A through F and any other Sections that are applicable. You may use attachments rather than completing this Section, but only if your attachment provides all the information requested on this Section and if you insert the total original selling price where required on the form.

Section M, Page 4: This Section is to be completed by tenants who are renting or leasing real property. All improvements (leasehold improvements) you have made to the real property should be reported, even if you believe that the improvements are not subject to assessment as personal property. Provide as much detail as possible so that the assessor can determine whether a personal property assessment should be made. Coaxial and/or fiber-optic wiring costs and associated infrastructure of audio and/or visual systems serving subscribers of one or more multiple unit dwellings or temporary habitations under common ownership, and which do not use public rights-of-way shall be reported in this Section and be clearly identified as such. You may use attachments, but only if your attachment provides all the information requested in this Section and if you insert the Total Cost Incurred where required on the form. See the instructions for page 1, line 5 for additional explanation.

Section N, Page 4: Report the total capitalized cost and year of construction of buildings and other structures you have placed on land not owned by you, such as leased or public lands or on public rights-of-way. Costs of freestanding communications towers and associated equipment buildings (unless such costs have been reported on Form 4452) and costs of freestanding billboards are examples of other structures that are to be reported. The reported cost must include all costs capitalized on your records. See STC Bulletin 8 of 2007.

Section O, Page 4: Landlords and tenants must provide rental information relating to lease arrangements to which they are a party. Do not report lease or rental arrangements relating to property occupied for residential purposes. If you are a landlord with multiple properties, contact the assessor to arrange an acceptable alternative reporting method. See instructions for page 1, line 5.

Cost Grand Total, Page 4: After you have completed Sections M and N, add together the totals of cells M1 and N1 to arrive at a Cost Grand Total. Insert the Cost Grand Total in the box indicated at the bottom of page 4 and carry to line 12a on page 1.

DRAFT 06-06-19

2020 Electric Distribution Cooperative Personal Property Statement

This form is issued under the authority of PA 206 of 1893. Filing is mandatory. The Personal Property Statement must be completed for each individual local unit where electric distribution personal property is located. Include electric distribution personal property, according to the Instructions, that is located within the local unit as of the previous December 31. Reported costs should be in compliance with STC Bulletin 8 of 2007. Submit the completed Personal Property Statement annually to the appropriate local unit no later than February 20, 2020.

Name of Cooperative		Parcel Number	Area Code and Telephone Number
Address (Number and Street, P.O. Box or RR#, City, State, ZIP Code)		School District Name and Code	
Assessing Unit	City	Township	County
	A Miles	B Average Cost from Schedule 1A X Column A	C Estimated Original Cost of Columns A and B
1. Miles of Line Single Phase			
2. Miles of Line Two Phase.....			
3. Miles of Line Three Phase.....			
4. Number of Services including Idle and Seasonal.....			
5.			
6.			
7. TOTAL (add lines 1 thru 6)			
8. Percent Condition Factor (Schedule 1, Column F, Totals line)			
9. Depreciated Average Cost (line 7 x line 8)			
10. Other Taxable Distribution Personal Property (see attached schedule)			
11. TOTAL (add lines 9 and 10).....			
12. System Economic Factor.....			
13. True Cash Value (line 11 x line 12).....			

(This True Cash Value amount must be carried to page 1, line 12a of Form 632 (L-4175), *Personal Property Statement*, by the **ASSESSOR**.)

* On the previous December 31, in the local unit reported on this Statement, did you have in your possession tangible distribution personal property not owned by the Cooperative, or owned by the local unit, which is not reported above?

☐ Yes* ☐ No

*If Yes, attach a rider showing the name and addresses of the owners and the description of the property on lease, rental, loan, etc. If you are leasing or purchasing distribution personal property under a lease purchase contract, include that property on line 10 above.

The undersigned certifies that he/she is an owner, officer and/or the duly authorized agent for the above named taxpayer and that the above summary, with its supporting documents, provides a full and true statement of all tangible distribution personal property owned or held by the taxpayer at the locations listed above on December 31, 2019.	
Signature of Certifier	Date

Instructions for Form 633, Distribution Personal Property

COLUMN B - ADDITIONS TO DISTRIBUTION PLANT

Enter the original cost of additions, as adjusted for allocated retirements in prior years. Do not include Work-In-Progress Construction.

COLUMN B.1 - ACQUISITION YEARS 2018 THROUGH 2005 AND PRIOR

On October 28, 2004, the STC determined that:

Retirements in the current year shall no longer be netted against the cost of additions in the current year, and instead: 75% of the retirements in the current year shall be subtracted from the oldest vintage year on the form and the remaining 25% of the retirements shall be subtracted from the reported gross investment amount (Additions to Distribution Plant on Schedule 1) for each of the other vintage years on the personal property statement on a weighted (proportional) basis, excluding the most recent vintage year.

A. Enter the total retirements of Distribution Plant for the year 2018 in the "TOTALS" Row under B.1.

B.- Allocation of Retirements that Occurred in 2019.

a. Calculate the allocation factor for each vintage year 2005 through 2018 by using the ratio of additions in Column B for that vintage year to the sum of reported additions for years 2005 through 2018.

b. Multiply the allocation factor for each year 2005 through 2018 times 25% of the retirements that were reported for 2019. Enter the result, for each year in Column B.1 for years 2018 through 2005.

c. At the line "2005 and Prior," Column B.1, enter 75% of the Retirements that occurred in 2019.

NOTE: If 12 months of Additions and Retirements as of December 31 are not known, use what is available, such as, 12 months ending November 30. Then use 12 months ending November 30 when reporting each year.

COLUMN B.2 - ASSESSABLE PLANT

For year 2019 only, Column B.2 is the same as Column B.

For years 2018 through 2005, and prior, each line is Column B minus Column B.1.

COLUMN C - LAND AND LAND RIGHTS

Enter the original costs of the Land and Land Rights.

Repeat instructions for Column C for Column D, Distribution Substations. Report Substations on STC Form 3589.

COLUMN E - REMAINING COST OF DISTRIBUTION PLANT IN SERVICE AT YEAR END

Subtract Columns C and D from Column B.2.

COLUMN G - PLANT VALUE

Multiply Column E by Column F.

CALCULATION OF PERCENT CONDITION FACTOR

The Column F Totals line is the total of Column G divided by the total of Column E, in percent.

SCHEDULE 1A - CALCULATION OF AVERAGE COST OF UNITS

Schedule 1A is used to prepare Form 633, page 1, for each individual taxing unit.

The State Tax Commission requests that Electric Distribution Cooperative retain Schedule 1 and Schedule 1A for review and audit as determined by the Commission.

Schedule 1 of Form 633, Calculation of Percent Condition Factor*

Name of Cooperative

A Year	B Additions to Distribution	B.1 Retirements = _____	B.2 See Instructions	C Distribution Land and Land Rights	D Distribution Substations	E. Remaining Cost of Distribution Plant In Service (E = B.2 - C - D)	F STC Personal Property %	G Plant Value
2019							96%	
2018							93%	
2017							90%	
2016							86%	
2015							82%	
2014							78%	
2013							74%	
2012							70%	
2011							67%	
2010							64%	
2009							61%	
2008							58%	
2007							55%	
2006							52%	
2005 and prior							50%	
Totals								

The taxpayer must carry the total of Column B to page 1, Line 12a of the *Personal Property Statement*, Form L-4175 (Form 632).

* See STC Bulletin 8 of 2007 or *Cable Television & Public Utility Property Report*, Table I (Form 3589) for percentages in column F.

Calculation of weighted Percent Condition Factor
 Column F = Column G Total / Column E
 Total times 100

Schedule 1A, Calculation of Average Cost of Units

SECTION 1: SINGLE, TWO, AND THREE-PHASE AVERAGE COST CALCULATION

Name of Cooperative

Remaining Original Cost (including costs described in State Tax Commission's Bulletin 8 of 2007 and Load Control Equipment) of Distribution Plant In Service (from Schedule 1, column E, Totals line, excluding Construction Work in Progress)	1)	\$
Subtract Original Cost of Distribution Services (Dollars of Services = connected + idle + seasonal)	(2)	\$
Add one-half of Construction Work in Progress (50% of Account 107.2 Distribution Plant)	(3)	\$
Plant Dollars Applicable to Line Miles	(4)	\$

							Section 2 Verification of Unit Cost Calculations		
	A Miles	B Cost Relationship	C Cost Factor (A x B)	D (a) Average Cost per Unit	E Total Cost (C x D)	F Average Cost per Mile (E/A)	G Miles (From Col. A)	H Cost per mile (Column F)	I Total Cost (G x H)
Line Miles Single Phase		0.58							
Line Miles Two Phase		0.75							
Line Miles Three Phase		1.00							
		Total					Add Services, from line 2		
							Subtract Construction Work in Progress, from line 3		
							Verify this total to original cost, line 1 should equal line 1 above		

Average Cost of Services = $\frac{\text{Total Cost (Line 2 above)}}{\text{Number of Services in Place}}$ =

Carry to page 1, line 4.

(a) Each cell is the Plant Dollars Applicable to Line Miles (Line 4) divided by the total of Column C.

**2020 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report
(as of 12-31-19)**

INSTRUCTIONS: Idle, obsolete and surplus equipment may qualify for additional depreciation. Read the instructions on page 2 of this form to determine whether your personal property may qualify for treatment as idle, obsolete or surplus equipment. You may also contact the assessor or the State Tax Commission. If you qualify, you must complete Form 2698 and attach it to your Form 632 (L-4175), *Personal Property Statement*. This schedule is subject to audit. An inspection may be required. Report original total cost of equipment including sales tax, freight and installation. Assets reported on Form 2698 as idle, obsolete or surplus equipment should not be reported in any other section on Form 632 (L-4175), *Personal Property Statement*.

Owner's Name		Doing Business As	
Mailing Address (Street or RR#, City, State, ZIP Code)		Business Location (Street or RR#, City or Township, State, ZIP Code)	
Name of Person to Contact	Telephone Number	Parcel Number	

Section A - Including Furniture and Fixtures**Assessor Calculations**

2019		.364	
2018		.320	
2017		.276	
2016		.244	
2015		.212	
2014		.188	
2013		.168	
2012		.148	
2011		.132	
2010		.116	
2009		.108	
2008		.096	
2007		.088	
2006		.076	
2005		.048	
Prior		.048	
TOTALS	A1		A2

Section C - Including Rental Videotapes and Games**Assessor Calculations**

2019		.304	
2018		.212	
2017		.116	
2016		.020	
Prior		.020	
TOTALS	C1		C2

Section D - Including Office, Electronic, Video and Testing Equipment**Assessor Calculations**

2019		.336	
2018		.256	
2017		.220	
2016		.196	
2015		.176	
2014		.164	
2013		.152	
2012		.140	
2011		.132	
2010		.124	
2009		.116	
2008		.112	
2007		.104	
2006		.100	
2005		.068	
Prior		.068	
TOTALS	D1		D2

Section B - Including Machinery and Equipment**Assessor Calculations**

2019		.356	
2018		.304	
2017		.268	
2016		.240	
2015		.216	
2014		.196	
2013		.180	
2012		.168	
2011		.152	
2010		.144	
2009		.132	
2008		.124	
2007		.116	
2006		.112	
2005		.092	
Prior		.092	
TOTALS	B1		B2

NOTE: This form continues on the reverse side and must be signed by an owner, partner, corporate officer or duly authorized representative.

**Section E - Including Consumer
Coin Operated Equipment**

Assessor Calculations

2019		.368	
2018		.340	
2017		.308	
2016		.276	
2015		.244	
2014		.216	
2013		.184	
2012		.152	
2011		.120	
2010		.092	
2009		.060	
Prior		.060	
TOTALS	E1		E2

Cost Grand Total (For Idle, Obsolete or Surplus Equipment)

Taxpayer: Add totals from the cost columns of Sections A-F (A1-through F1). Enter grand total and carry to line 12a, page 1, of Form 632 (L-4175).

Taxpayer

**Section F - Including Computer
Equipment**

Assessor Calculations

2019		.240	
2018		.176	
2017		.128	
2016		.096	
2015		.076	
2014		.060	
2013		.032	
Prior		.032	
TOTALS	F1		F2

True Cash Value Grand Total (For Idle, Obsolete or Surplus Equipment)

Assessor: Add True Cash Value totals from Sections A-F (A2 through F2) Enter grand total here and carry to line 12b, page 1, of Form 632 (L-4175).

Assessor

I, _____, hereby attest that, to the best of my knowledge and belief, all of the property listed on this form is **idle equipment** or **obsolete or surplus equipment** as those terms are defined in the instructions below.

Signature	Date	Title (Please print or type)

Must be signed by Owner, Partner, or Corporate Officer or duly appointed representative.

INSTRUCTIONS

This form is for use in reporting **idle equipment** and **obsolete or surplus equipment** as defined in these instructions. For purposes of completing this form, the allocation of personal property to Sections A through F shall be made in accordance with the instructions for completion of Sections A through F of Form 632 (L-4175), *Personal Property Statement*. Both **idle equipment** and **obsolete or surplus equipment** will be reduced by the assessor to 40% of the value obtained by applying the normal State Tax Commission personal property multipliers to original acquisition costs.

Read the following descriptions of **idle equipment** and **obsolete or surplus equipment** to determine whether your personal property may qualify to be reported on this form. Only property that would otherwise be reported on Sections A-F of Form 632 (L-4175), may be claimed as idle or obsolete or surplus equipment.

If you have personal property that qualifies, complete this form and file it with Form 632 (L-4175). Assets reported as **idle equipment** or **obsolete or surplus equipment** **should not** be reported on Sections A through F of Form 632 (L-4175). You must add the totals from Sections A through F (A-1 through F1) and insert this sum in the "Cost Grand Total" box above. This "Cost Grand Total" must be carried to line 12a of the "Summary and Certification" contained on page 1 of Form 632 (L-4175).

Idle Equipment and Obsolete or Surplus Equipment

Idle equipment is equipment that has been disconnected and stored in a separate location. This equipment is not part of an existing process, not even on a standby basis.

⓪bsolute or surplus equipment is equipment that either:

Requires rebuilding for continued economic use and is in the possession of a machine rebuilding firm on tax day, or

- Has been declared as surplus by an owner who is abandoning a process or plant and is being disposed of by means of an advertised sale or through an agent. The sale must be an unconditional sale to any and all prospective purchasers rather than being restricted to other divisions of a company.

Equipment cannot qualify as **idle** or **obsolete or surplus** until it has been placed in service. Equipment that is operating on tax day does **not** qualify for treatment as **idle equipment** or **obsolete or surplus equipment**. Standby equipment is not **idle equipment** or **obsolete or surplus equipment**. Standby equipment is equipment that is not usually in use but is ready and immediately on hand for use when needed, e.g., a standby boiler or standby production machines. The allowances for idle or obsolete and surplus equipment are available only in cases where a process has been discontinued or where individual items of property are being liquidated on a piecemeal basis. A process that has been temporarily suspended and/or which is being marketed as a complete process, for continued use at the same location, does not qualify for treatment as idle or obsolete and surplus.

Sometimes equipment, for various reasons, is normally not used throughout the year (e.g., Holiday and seasonal decorations, construction equipment) or is normally used only on an intermittent basis. This type of equipment does **not** qualify for the **idle** or **obsolete or surplus** treatment when it is seasonally or intermittently used.

Sometimes, equipment may be "idle-in-place" because storage in a separate location is not feasible. This might be due to the large size of the equipment involved or the fact that it is underground equipment. Proof should be presented to the assessor that equipment is "idle-in-place."

**2020 Statement of "Qualified Personal Property"
by a "Qualified Business" (as of 12-31-19)**

This form is issued under authority of the General Property Tax Act (P.A. 206 of 1893). This statement is subject to audit.

INSTRUCTIONS: This form must be completed and filed with the assessor no later than February 1, 2020. A "qualified business" (defined on page 2) that wishes to have users be assessed for "Qualified Personal Property" (defined on page 2) in 2020 must complete this form and file it with the assessor no later than February 1, 2020. If this form is not filed by February 1, 2020, or if property is not included on the form, then the property is assessable in 2020 to the company that makes the property available, rather than to the user. This statement must be filed in each township and city where property is located using the format below. This statement must have assets grouped (in alphabetical order) by the user responsible for paying tax. **You may not list property subject to an agreement (frequently titled a lease) entered into before January 1, 1994. The "qualified business" must also file Form 632 (L-4175), *Personal Property Statement*, if it is the owner of property that is not "qualified property" or if the assessor sends a Form 632 (L-4175) for completion.**

Name of "Qualified Business"					
Mailing Address (Street or RR#, City, State, ZIP Code)			Is the "Qualified Business" a manufacturer of personal property? (See instruction #2) <input type="checkbox"/> Yes <input type="checkbox"/> No		
Name of Person to Contact		Place where records are kept		Telephone Number	
Name of Township or City where the property is located on December 31, 2019					
User's Name and Street Address Where Property is Located (see inst. #4)	Description of Equipment and Model or Serial No.	Purchase Price (see inst. #3)	Year of Purchase	Periodic Payment by User	Frequency of Payment (see inst. #5)

Attach additional schedules on **Form 2807 (L-4143a)**, if necessary, following the same reporting format.

Notary Public, State of Michigan

ss

County of _____

I, _____, being duly sworn, depose and say that the company which I represent is a qualified business as defined in Section 8a of P.A. 206 of 1893, as amended and that the personal property reported on this form is qualified personal property as defined in Section 8a of P.A. 206 of 1893, as amended.

Subscribed and sworn to before me this _____ Signed _____

day of _____, 20 _____ Title _____

Must be Signed by Owner, Partner or Corporate Officer or a duly authorized agent.

My Commission Expires _____ Signature of Preparer _____

Instructions for Completing Form 2699 (L-4143)

2020 Statement of “Qualified Personal Property” by a “Qualified Business”

“Qualified personal property” made available by a “qualified business” may be assessed to its user provided this form is completed and filed with the assessor no later than February 1, 2020. Read the following instructions to determine whether you are a “qualified business” and whether your personal property is “qualified personal property.”

(1) DEFINITIONS:

“Qualified Business” is a business that meets the following two (2) requirements:

(A) It is a for-profit business.

(B) It obtains services relating to the business from 30 or fewer employees during a week selected at random annually by the State Tax Commission no later than January 15. “Employees” means persons who perform a service for wages or other remuneration under a contract of hire, written or oral, expressed or implied. “Employees” includes employees of independent contractors performing services substantially similar to employees. If a person is an entity under common control or is a member of an affiliated group as those terms are defined below, the number of employees from whom services are obtained includes all employees of the group and of independent contractors of the group rendering services to the qualified business.

An “affiliated group” means two or more corporations, one of which owns or controls, directly or indirectly, 80% or more of the capital stock with voting rights of the other corporation or corporations.

An “entity under common control” — is as defined in the Michigan Revenue Administrative Bulletin 1989-48. You may obtain a copy from Treasury's website at www.michigan.gov/treasury.

“Qualified Personal Property” is property that meets the following two requirements:

(A) It is property on which a retail sales tax has been paid or on which liability accrued at the same time as the user acquired possession of the property or on which sales tax would be payable if the property was not exempt from the tax.

(B) It is property that is subject to an agreement (frequently titled a lease) entered into after December 31, 1993. Additionally, the agreement must meet the following four (4) requirements:

(a) It must be for a noncancelable term of 12 months or more.

(b) The party that becomes the user or possessor of the personal property must be engaged in a for-profit business.

(c) The user or possessor can obtain legal title to the property by making all of the periodic payments or by making all of the periodic payments plus a final payment if the final payment is less than the true cash value of the property. The true cash value is determined by using the personal property multipliers on Form 632 (L-4175), Personal Property Statement.

(d) The agreement must require the user or possessor of the property to report the properties to the assessor on a personal property statement on or before February 20 and must require the user to pay the property tax.

(2) If the “qualified business” is the manufacturer of the personal property that is made available for use by another, the “qualified business” must report the original selling price in the “Purchase Price” column. If there is no original selling price, the qualified business must report the original cost. See also instruction # 3.

(3) Purchase price must include sales tax, freight, and installation.

(4) The location of the property is as indicated in the records of the “qualified business.”

(5) You may list “Mo” for monthly or “Yr” for yearly.

(For Additional Reporting)

[illegible]

DRAFT 07-23-19

2020 Cable Television and Utility Personal Property Report (as of 12-31-19)

This form is issued under the authority of PA 206 of 1893.

Property Owner Name	Doing Business As	
Mailing Address (Street, City, State, ZIP Code)	Property Location (Street, City, State, ZIP Code)	
Contact Name	Telephone Number	Parcel Number

PART 1: CABLE TELEVISION ASSETS — See page 3 for instructions.

TABLE G-1 ASSETS: Underground & Aerial Plant Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.921	
2018		.774	
2017		.651	
2016		.548	
2015		.461	
2014		.387	
2013		.326	
2012		.274	
2011		.230	
2010		.194	
2009		.163	
2008		.137	
2007		.115	
2006		.097	
2005		.082	
2004		.069	
2003		.058	
2002		.050	
2001		.050	
2000		.050	
1999		.050	
1998		.050	
1997		.050	
1996		.050	
Prior		.050	
Total			

TABLE G-2 ASSETS: Fiber Optic Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.921	
2018		.815	
2017		.730	
2016		.650	
2015		.570	
2014		.500	
2013		.440	
2012		.380	
2011		.320	
2010		.270	
2009		.230	
2008		.190	
2007		.160	
2006		.130	
2005		.110	
2004		.090	
2003		.080	
2002		.070	
2001		.070	
2000		.070	
1999		.070	
1998		.070	
1997		.070	
1996		.070	
Prior		.070	
Total			

TABLE G-3 ASSETS: Headend Equipment

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.876	
2018		.673	
2017		.503	
2016		.362	
2015		.249	
2014		.165	
2013		.107	
2012		.084	
2011		.067	
2010		.056	
2009		.050	
2008		.050	
2007		.050	
Prior		.050	
Total			

TABLE G-4 ASSETS: Underground Distribution Electronics Equip.

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.94	
2018		.84	
2017		.74	
2016		.66	
2015		.55	
2014		.37	
2013		.24	
2012		.18	
2011		.14	
Prior		.10	
Total			

TABLE G-5 ASSETS: Aerial Distribution Electronics Equip.

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.94	
2018		.84	
2017		.74	
2016		.66	
2015		.55	
2014		.45	
2013		.34	
2012		.30	
2011		.25	
2010		.15	
2009		.15	
2008		.15	
2007		.15	
Prior		.15	
Total			

PART 2: UTILITY ASSETS — See page 3 for instructions.**TABLE H ASSETS:** Gas Distribution

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.93	
2018		.87	
2017		.81	
2016		.76	
2015		.71	
2014		.67	
2013		.63	
2012		.59	
2011		.55	
2010		.51	
2009		.47	
2008		.43	
2007		.39	
2006		.35	
2005		.32	
Prior		.32	
Total			

TABLE I ASSETS: Electric Transmission and Distribution

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.96	
2018		.93	
2017		.90	
2016		.86	
2015		.82	
2014		.78	
2013		.74	
2012		.70	
2011		.67	
2010		.64	
2009		.61	
2008		.58	
2007		.55	
2006		.52	
2005		.50	
Prior		.50	
Total			

TABLE J ASSETS: Gas Transmission

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.97	
2018		.91	
2017		.86	
2016		.81	
2015		.76	
2014		.71	
2013		.67	
2012		.63	
2011		.59	
2010		.56	
2009		.53	
2008		.51	
2007		.49	
2006		.47	
2005		.45	
Prior		.45	
Total			

TABLE K ASSETS: Fluid Pipeline

Year	Original Cost	Multiplier	Assessor TCV Calculations
2019		.99	
2018		1.00	
2017		1.01	
2016		1.02	
2015		1.03	
2014		1.04	
2013		1.05	
2012		1.06	
2011		1.08	
2010		1.10	
2009		1.12	
2008		1.14	
2007		1.16	
2006		1.18	
2005		1.20	
Prior		1.20	
Total			

Continue on Page 3

PART 3: TOTAL ACQUISITION COSTS OF PART 1 AND PART 2
Calculations to be completed by Property Owner

- | | | |
|---|----|--|
| 1. Total all original costs of Cable Television Assets reported in the Original Cost columns of tables G-1, G-2, G-3, G-4 and G-5. (If not reporting utility assets, the total cost on Line 1 is reported to Line 14a of Form L-4175.)..... | 1. | |
| 2. Total all original costs of Utility Assets (if any) reported in the Original Cost Columns of Tables H, I, J and K | 2. | |
| 3. Total Capitalized Cost of Utility Right-of-Way and Easement Acquisition (if any) in this jurisdiction, as shown on the property owner's financial accounting records | 3. | |
| 4. Add Line 1, Line 2 and Line 3, and carry to Form 632 (L-4175), Line 14a | 4. | |

Calculations to be completed by Assessor

- | | | |
|---|----|--|
| 5. Total costs of Cable Television Assets from the Assessor TCV Calculations Columns of Tables G-1, G-2, G-3, G-4 and G-5 | 5. | |
| 6. Total costs of Utility Assets (if any) from the Assessor TCV Calculations Columns of Tables H, I, J and K | 6. | |
| 7. Total Capitalized Cost of Utility Right-of-Way and Easement Acquisition from Line 3..... | 7. | |
| 8. Add Line 5, Line 6 and Line 7, and carry to Form 632 (L-4175), line 14a | 8. | |

INSTRUCTIONS FOR CABLE TELEVISION AND UTILITY PERSONAL PROPERTY REPORT

For Part 1, report cable television microwave signal receiving and transmission equipment, and cable television transmission and distribution assets. For Part 2, report the transmission and distribution assets of fluid and natural gas pipelines and report the transmission and distribution assets of electric utilities.

Cable television converters should be reported in Section F of the 2020 Form 632 (L-4175), *Personal Property Statement*. Cable television local origination equipment should be reported in Section D on Form 632 (L-4175). Coaxial and/or fiber-optic wiring costs and associated infrastructure of audio and/or visual systems serving subscribers of one or more multiple unit dwellings or temporary habitations under common ownership, which do not use public rights-of-way, shall be reported in Section M of Form 632 (L-4175). Other types of assessable assets owned or possessed by the property owner should be reported on Form 632 (L-4175) in the appropriate Sections A-O.

All costs must be placed in the Original Cost Column of the appropriate table, adjacent to the appropriate Acquisition Year Column. The reported cost must reflect acquisition cost new as defined in the instructions to Form 632 (L-4175). If you have constructed an asset yourself, or have provided construction supervision, you must report the cost that would have been incurred if the asset had been acquired already constructed from a third party vendor. See STC Bulletin 8 of 2007.

The total acquisition costs of cable television assets from Part 1 must be added to the total capitalized acquisition costs of fluid and natural gas pipeline and electric transmission and distribution assets from Part 2.

INSTRUCTIONS: Use this form to provide the itemized listing of “daily rental property” required by Section 8c of P.A. 206 of 1893, as amended. “Daily rental property” is assessed to the owner at the location of the rental business and is not assessable at its location on December 31, 2019, (hereafter referred to as “Tax Day”) if certain requirements are met. See the reverse side of this form for the definition of “daily rental property” and for the requirements that must be met to qualify. Property reported on this form **must also be reported** in the appropriate sections, A through F, of the owner’s Form 632 (L-4175), *Personal Property Statement*. Assessable personal property that does not qualify as daily rental property must be reported by the owner at the location of the property on Tax Day. Report the acquisition cost **NEW** of the daily rental property including sales tax, freight and installation. Property must be listed on this form in the order of the year that it was placed in service, placing more recent years before earlier years. If additional space is needed, attach additional sheets using Form 3612, *2020 Itemized Listing of Daily Rental Property*.

I, _____, hereby attest that, to the best of my information, knowledge and belief, the property shown above and on all attached sheets is qualified as daily rental property as that phrase is defined in the instructions on the reverse side of this form. On behalf of the taxpayer, I give the assessor receiving this form permission to provide a copy of the information provided herein to the assessor of any other city or township in which the daily rental property may have been physically located on Tax Day.

Signature	Date	Title (Please print or type)
-----------	------	------------------------------

Instructions for Completing Form 3595, Itemized Listing of Daily Rental Property

Read the following requirements to determine whether your personal property may qualify to be reported on this form. If you have personal property that qualifies, complete this schedule and file it with Form 632, (L-4175), Personal Property Statement. Any property reported on this schedule must also be reported on Form 632 (L-4175).

1. To qualify as “daily rental property” BOTH of the following conditions must be met:

A. The property must be exclusively offered on an hourly, daily, weekly or monthly basis for a rental term of 6 months or less, pursuant to a written rental agreement. In determining whether a rental term extends beyond 6 months, the rental term shall be computed by adding all permitted or required extensions of the rental term, as set forth in the written agreement.

B. The property must have had an acquisition cost NEW of \$10,000.00 or less, including freight and sales tax. If you acquire the property “used,” you must determine the cost new for purposes of determining whether the property qualifies for daily rental property treatment.

Daily rental property does not include tangible personal property rented in conjunction with a service contract that extends beyond 90 days.

2. Daily rental property shall be assessed to the owner at the location of the rental business and is not assessable at its location on tax day, if ALL of the following conditions are met:

A. The location of the rental business must be in this state and the daily rental property must be located in this state on Tax Day, December 31, 2019.

B. The property must be permanently labeled with the designation “Daily Rental Property” and must be labeled with the name of the owner and either the business address or telephone number of the owner.

C. The property must have affixed to it a unique identifying number assigned by the owner.

D. If the daily rental property consists of multiple small items that are part of a matched set, or if it is impractical to label the daily rental property, the required statement and identifying number may be placed on the daily rental property’s container used to store the daily rental property when not in use.

E. No later than February 20, 2020, the owner must provide the assessor of the city or township where the daily rental business is located an itemized listing of the owner’s daily rental property as of Tax Day (using this form) and must authorize that assessor to provide a copy of such listing to any assessor where the daily rental property may have been physically located on Tax Day.

3. If the owner of the daily rental property is required to provide Form 632 (L-4175) to any local tax collecting unit other than the local tax collecting unit in which the daily rental property is assessable, Form 632 (L-4175) shall include a written statement indicating the jurisdiction in which its daily rental property is being reported.

4. The “location of the rental business” is the local tax collecting unit in which the daily rental property is kept when it is not rented to a customer.

5. The owner’s reporting of daily rental property is subject to audit by any of the following:

A. Any assessment jurisdiction in which the daily rental property is located on Tax Day.

B. The local tax collecting unit where the rental business is located.

C. The county equalization department of a county in which the daily rental property is located on Tax Day or where the rental business is located.

D. The State Tax Commission.

[illegible]

**2020 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment
(As of 12-31-19) Occurring During 2019**

Issued under authority of Public Act 206 of 1893 (General Property Tax Act).

Owner's Name		Doing Business As	
Mailing Address (Street or RR#, City, State, ZIP Code)		Business Location (Street or RR#, City, State, ZIP Code)	
Name of Person to Contact	Telephone Number	Parcel Number	

Do not report move-ins of NEW equipment on this form. Report in the appropriate sections below the acquisition cost and year-new of "Move-Ins" of USED equipment. These costs must also be reported in the appropriate Section of Form 632 (L-4175), *Personal Property Statement*. See the instructions to Form 632 (L-4175) for guidance in determining the correct Section for reporting the costs. It is not necessary to include on this report any property reported on Sections G, H, I or M of Form 632 (L-4175). "Move-Ins" are items of assessable personal property that were not assessed in this jurisdiction (city or township) in 2019, including: acquisitions of previously used personal property (which should be reported in the year the property was new and at the cost when new); used personal property you have moved in from a location outside this jurisdiction; personal property that was exempt in 2019 (such as exempt Industrial Facilities Tax property); and, personal property that you mistakenly omitted from your statement in 2019.

"Move-Ins" DO NOT INCLUDE property that you have moved from another location WITHIN this city or township or that was assessed in this jurisdiction to another taxpayer in 2019 (for example, property reported to this jurisdiction by a previous owner or previously leased property reported to this jurisdiction by the lessor).

Section A - Including Furniture and Fixtures		Section B - Including Machinery and Fixtures		Section C - Including Rental Videotapes and Games		Section E - Including Consumer Coin Operated Equipment	
2019		2019		2019		2019	
2018		2018		2018		2018	
2017		2017		2017		2017	
2016		2016		2016		2016	
2015		2015		Prior		2015	
2014		2014		Totals		2014	
2013		2013				2013	
2012		2012				2012	
2011		2011				2011	
2010		2010				2010	
2009		2009				2009	
2008		2008				Prior	
2007		2007				Totals	
2006		2006					
2005		2005					
Prior		Prior					
Totals		Totals					

Section D - Including Office, Electronic, Video and Testing Equipment		Section F - Including Computer Equipment	
2019		2019	
2018		2018	
2017		2017	
2016		2016	
2015		2015	
2014		2014	
2013		2013	
2012		Prior	
2011		Totals	
2010			
2009			
2008			
2007			
2006			
2005			
Prior			
Totals			

NOTE: This form must be signed by an owner, partner, corporate officer or duly authorized representative.

CERTIFICATION

I hereby attest that, to the best of my knowledge and belief, all of the property listed on this form is a "move-in" for this jurisdiction as that term is defined in the instructions herein.

Signature

Name (Print or Type)

Date

Title (Print or Type)

2020 Cellular (Wireless) Site Equipment Personal Property Report

INSTRUCTIONS: Use this form to report all of the tangible personal property and site improvements owned and/or used by your business at the location indicated below. Part A includes equipment that supports the telecommunication function and that would otherwise be reported on Form 632 (L-4175). Part B includes cellular telecommunication antennas, transmitting and receiving equipment and electronic and optical switching and routing equipment. Part C includes the communication tower and site improvements you have installed or are using at the location indicated below. Each location must be reported on a separate copy of this form. **Do not report the costs of property or improvements on Form 632 (L-4175) that are reported on this form. You must, however, carry the Taxpayer Grand Total Cost to line 15 of the Summary and Certification Section on Form 632 (L-4175).** All costs must be placed in the first column of the appropriate table, adjacent to the appropriate acquisition year. The reported costs must reflect acquisition cost new as defined in Form 632 (L-4175). See the instructions to Form 632 (L-4175) and to STC Bulletins 8 of 2007 and 3 of 2000 for further guidance.

Business Name	Assessment Roll Parcel Code Number
Owner's Identification Number or Code for the Cellular Site	Name and Telephone Number of Person Who Can Arrange Access to Site
Property Location (Street or RR#, City or Township or nearest intersection of the cellular site)	

PART A: SUPPORT EQUIPMENT. (Complete Form 3966 for Part A Assets if you have "Move-Ins.")

SECTION A: Including Furniture and Fixtures			Assessor Calculations
2019		.91	
2018		.80	
2017		.69	
2016		.61	
2015		.53	
2014		.47	
2013		.42	
2012		.37	
2011		.33	
2010		.29	
2009		.27	
2008		.24	
2007		.22	
2006		.19	
2005		.12	
Prior		.12	
TOTALS	A1		A2

SECTION D: Including Office, Electronic, Video and Testing Equipment			Assessor Calculations
2019		.84	
2018		.64	
2017		.55	
2016		.49	
2015		.44	
2014		.41	
2013		.38	
2012		.35	
2011		.33	
2010		.31	
2009		.29	
2008		.28	
2007		.26	
2006		.25	
2005		.17	
Prior		.17	
TOTALS	D1		D2

SECTION B: Including Machinery and Equipment			Assessor Calculations
2019		.89	
2018		.76	
2017		.67	
2016		.60	
2015		.54	
2014		.49	
2013		.45	
2012		.42	
2011		.38	
2010		.36	
2009		.33	
2008		.31	
2007		.29	
2006		.28	
2005		.23	
Prior		.23	
TOTALS	B1		B2

SECTION F: Including Computer Equipment			Assessor Calculations
2019		.60	
2018		.44	
2017		.32	
2016		.24	
2015		.19	
2014		.15	
2013		.08	
Prior		.08	
TOTALS	F1		F2

TOTAL COST (for Part A)

Add cost totals from cost columns of Sections A, B, D and F
(A-1, B-1, D-1 and F-1) (A-2, B-2, D-2 and F-2)

\$

\$

PART B: CELLULAR TELEPHONE ELECTRONIC AND OPTICAL SWITCHING AND ROUTING EQUIPMENT

You must complete the "Historic Cost New" column, and, if necessary, the "Move-Ins" column. See the instructions to Form 3966 to determine whether you have "Move-Ins" to report.

NOTE: Power equipment, including electrical bays and generators, should be reported in Section B. All electronic equipment including antennas (which are different than towers), signal transmission and reception equipment, filter and amplification electronics, voice activated radios, multiplexers, repeaters, switching equipment, cabling and conduits, and cable and wiring connections should be reported using this table.

Year	Historic Cost New	Assessor Calculations	Move-Ins	Year	Historic Cost New	Assessor Calculations	Move-Ins
2019		.77		2013		.08	
2018		.48		2012		.05	
2017		.35		2011		.04	
2016		.25		2010		.04	
2015		.20		Prior		.04	
2014		.14					
TOTAL COST (for Part B)							

PART C: COMMUNICATION TOWER AND RELATED FACILITIES

Is the equipment reported in Part B above located on a communication tower? ☐ Yes ☐ No

If your answer to the previous question was "yes", do you own the tower? ☐ Yes ☐ No

If you are not the owner of the communication tower, provide the following information for the owner:

Name		Telephone Number	
Contact Person	Address		

Complete the following if you are the owner of the tower or have installed land improvements (including equipment and buildings):

Type of Tower (lattice, monopole or guyed)	2. Height of Tower (in feet)	3. Year Built	4. Did you hire a company to construct or supervise the construction of the tower for you?
--	------------------------------	---------------	--

Cost of Tower by Category of Cost (See instructions to Form 3594 for a list of the types of costs which must be included):

Soil borings and testing

Site development

Foundations (including installation)

Tower (steel and equipment*)

Tower (installation and erection)

Fence and Building

Administrative and overhead

Other (please specify)

TOTAL COST (for Part C)

Were any unusual circumstances encountered in the construction of this tower which would cause the costs to be unusually high or low?

☐ Yes ☐ No

If yes, explain.

If you have capitalized costs for this site in a vintage year different than the year the tower was originally built, attach an itemization of costs by type and vintage year.

TAXPAYER: GRAND TOTAL COST -- Add cost totals from Parts A, B and C. Carry the total to Line 15a of Form 632 (L-4175).

ASSESSOR: TRUE CASH VALUE GRAND TOTAL

Add True Cash Value Totals from Parts A and B. Carry the Total to line 15b of Form 632 (L-4175). Part C Costs relate to real property.

CERTIFICATION

The undersigned certifies that he/she is an owner, officer and/or duly authorized agent for the above named taxpayer and that the above report, with its supporting documents, provides a full and true statement of all tangible personal property owned or held by the taxpayer at the location listed above on December 31, 2019.

Signature of the Owner, Officer or Duly Authorized Agent	Date
--	------

DRAFT 07-24-19

Automotive Manufacturing Equipment Personal Property Report

Issued under authority of Public Act 206 of 1893.

INSTRUCTIONS: When completed, attach Form 4798 to your Form 632 (L-4175), *Personal Property Statement*, and submit it to the local unit assessor by February 20, 2020. Read the instructions carefully. Spreadsheets submitted should be printed and attached to a completed copy of this form.

Parcel Number

FROM: (Name and Address of Assessor)	TO: (Name and Address of Taxpayer)
--------------------------------------	------------------------------------

AUTOMOTIVE MANUFACTURING EQUIPMENT PERSONAL PROPERTY REPORTING TOTALS

1. Part A: Presses and Transfer Machines	1.	
2. Part B: Robots and CNC Equipment	2.	
3. Part C: Paint Systems and Conveyor Systems	3.	
4. Part D: Support Equipment.....	4.	
5. Totals of Parts A, B, C, and D	5.	

The Total of Parts A, B, C and D are to be carried to the first page of Form 632 (L-4175), *Personal Property Statement*. Report the Total on the "Assessor's Adjustment(s)" Column labeled as Automotive Property.

CERTIFICATION

The undersigned certifies that he/she is an owner, officer and/or the duly authorized agent for the above named taxpayer and that completion of this form, with its supporting documents, provides a full and true statement of all tangible automotive manufacturing equipment personal property owned or held by the taxpayer at the location listed on this form on December 31, 2019.

Signature of Owner, Officer or Duly Authorized Agent	Date
--	------

Reporting Tables

PART A: Presses and Transfer Machines			Assessor Calculation
2019		.73	
2018		.60	
2017		.51	
2016		.44	
2015		.38	
2014		.28	
2013		.27	
2012		.26	
2011		.25	
2010		.24	
2009		.23	
2008		.22	
2007		.21	
2006		.21	
2005		.20	
2004		.19	
2003		.18	
2002		.17	
2001		.16	
2000		.15	
1999		.14	
Prior		.13	
TOTALS	A1		A2

PART C: Paint Systems and Conveyor System			Assessor Calculation
2019		.18	
2018		.15	
2017		.13	
2016		.12	
2015		.11	
2014		.10	
2013		.09	
2012		.08	
2011		.08	
2010		.07	
2009		.07	
2008		.06	
2007		.06	
2006		.06	
2005		.05	
Prior		.05	
TOTALS	C1		C2

PART B: Robots and CNC Equipment			Assessor Calculation
2019		.45	
2018		.33	
2017		.26	
2016		.21	
2015		.18	
2014		.14	
2013		.12	
2012		.09	
2011		.07	
2010		.06	
2009		.04	
2008		.02	
Prior		.01	
TOTALS	B1		B2

PART D: Support Equipment			Assessor Calculation
2019		.53	
2018		.46	
2017		.40	
2016		.36	
2015		.32	
2014		.29	
2013		.27	
2012		.25	
2011		.23	
2010		.22	
2009		.20	
2008		.19	
2007		.17	
2006		.17	
Prior		.14	
TOTALS	D1		D2

Instructions for Form 4798, Automotive Manufacturing Equipment Personal Property Report

Notice: This form is issued under authority of the General Property Tax Act. This form should be attached to the annual filing of the Form 632 (L-4175). Filing is mandatory. Failure to file may result in imprisonment for a period not less than thirty days, nor more than six months; a fine not less than \$100, nor more than \$1,000; or both fine and imprisonment at the discretion of the court. See MCL 211.21.

Instructions: This form is to be used to report certain assets of a qualified automotive manufacturer. A qualified automotive manufacturer is defined as: a company whose primary business is the design, development, manufacture and wholesale of automobiles and or light duty trucks. A qualified automotive manufacturer's overall business must perform all of these functions in order to report certain equipment on this form. **All remaining assessable personal property is required to be reported on Form 632 (L-4175).** Both the *Automotive Manufacturing Equipment Personal Property Report* and Form 632 (L-4175) must be submitted to the assessor's office at the same time, on or before February 20 of each year in order to be considered timely filed.

Equipment to be reported using this form is limited to the following:

Part A - Presses and Transfer Machines: Presses are defined as automotive stamping presses used to form raw material into automotive body component parts. The term Presses includes the associated die change tables, hydraulic power units, electrical motors, motor control centers, the presses, coil cradles, coil cars, uncoilers, levelers, shears, and press feeds, and integrated Computer Numeric Control (CNC) systems when integrated into the press equipment. The term Presses does NOT include press support equipment such as: blank handling equipment, blank washers, pick and place blank feeders, and all outfeed part handling conveyors.

Transfer Machines are defined as customized machines used to mill, drill, face, or hone castings or machined parts often used in engine, transmission, crankshaft or other general metal cutting operations. These machines may have limited functionality as evidenced by the presence of limited tool-changers and Computer Controls but are not flexible in the functions performed.

The items referred to in Part A are to be reported at their full acquisition cost new in their year of acquisition in Part A of the Reporting Tables on page 2 of this form.

Part B - Robots and CNC Equipment: Robots are defined as the primary robot, integrated CNC control systems, related power cables, and related robot attachments such as welders and welding controls. These robots are used in a qualified automobile manufacturer's engine, transmission, powertrain, frame, body, component part, stamping or finished vehicle facility. They are programmable, multifunctional, manipulator designed and controlled through an external or (usually) internal computer. They are often equipped with tactile sensors and other devices and tools to perform one or several programmed jobs including the movement of material, parts, tools, or specialized devices through various programmed motions for the performance of various tasks.

CNC Equipment is defined as flexible manufacturing machines used to mill, drill, face, or hone castings or machined parts often used in engine, transmission, crankshaft or other general metal cutting operations. These machines have tool changers and flexible CNC controls with flexible programmable functions. This category varies from Transfer Machines in that a transfer machine may perform the same operations and have some programmability of the associated electronic control, but does not have flexibility in its operations.

The items referred to in Part B are to be reported at their full acquisition cost new in their year of acquisition in Part B of the Reporting Tables on page 2 of this form.

Part C - Paint Systems and Conveyor Systems: Paint systems are defined as an integrated set of equipment used to prepare and paint the body of an automobile. The system is extensively engineered to paint a vehicle of a certain length, width, and height, and to dry the paint in a specified period of time. This process requires the integration of a large amount of custom designed equipment including: phosphate dip tanks, electrocoat tanks, paint booths, robotic painting stations (excluding robots), dryers, conveyor, color kitchens with tanks, pumps, valves, computer mixing systems, boilers used to heat liquids in the phosphate and electrocoat lines, Programmable Logic Controller (PLC) control panels, and safety equipment.

Conveyor Systems are defined as all conveyor systems and related items in the facilities, including overhead steel supporting structures and columns, chains, crossover conveyors, over-aisle conveyors, elevators, lowerators, automotive assembly skillet systems, car or truck assembly stations/operations, subassembly systems, door and body assembly, engine assembly, transmission assembly and PLC electronic control stations that operate the conveyor systems. Conveyor Systems exclude any robots used on the assembly line and any of the hand tools used at the assembly stations.

The items referred to in Part C are to be reported at their full acquisition cost new in their year of acquisition in Part C of the Reporting Tables on page 2 of this form.

Part D - Support Equipment: Support Equipment is defined as equipment that supports primary production equipment. Support equipment specifically includes air compressors, automatic storage and retrieval systems, bridge cranes, broaches, cooling towers, coordinate measuring machines, press support equipment, power distribution equipment and substations.

Support equipment does NOT include automated guided vehicles (AGV's), pallet and storage racking, office furniture and business machines, or leasehold improvements.

The items referred to in Part D are to be reported at their full acquisition cost new in their year of acquisition in Part D of the Reporting Tables on page 2 of this form.

DRAFT 06-10-19

Agenda Item #9

**State of Michigan
State Tax Commission**

**ANNUAL PROPERTY REPORT
For Year Ended December 31, 2019**

**State Assessed Car Loaning, Stock Car, Refrigerator
and Fast Freight Line Companies and Other Car Companies**

This report is issued under Michigan Public Act 282 of 1905, as amended. Filing of this report is mandatory. There can be only one authorized contact person for each company. Companies with annual gross receipts greater than \$1,000,000 are required to file this report on or before March 31. Companies with annual gross receipts equal to or less than \$1,000,000 are required to file this report on or before March 15. A company failing to file a complete report by the applicable due date shall be subject to a fine of \$500 per day.

Instructions for completion and filing options for this report are located on pages 6 and 7.

Company Name		Federal Tax ID Number	
Company Address To Which The Tax Bill Should Be Sent		City	State ZIP Code
Company Authorized Contact Person (to whom correspondence concerning this report should be addressed)		Company Website	
Contact Address		City	State ZIP Code
Contact Telephone Number	Contact Fax Number	Contact E-mail Address	
Notary			
Printed Name of President, Secretary, Superintendent or Chief Officer Under Whose Direction This Report Was Prepared			
<i>By my signature below, I certify that the information (including any attachments) in this report is complete and correct to the best of my knowledge and belief.</i>			
Signature		Title	Date
Subscribed and sworn to before me this _____ day of _____, _____			
Signature of Notary Public			My Commission Expires
Printed Name of Notary Public		Acting in the County of	
Has your company experienced any name changes, acquisitions, or sales during the calendar year immediately preceding the statutory due date of this report? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, provide the following information:			
Description of Change (merger, acquisition, sale)			Date of Change
Under what name did the Taxpayer file last year?		Name of Company sold	

Schedule 1, Statement of Railcar Marks and Michigan Mileage

List every car mark registered to your company that has mileage within Michigan.

[illegible]

Provide the total Michigan mileage reported by all railroad companies.

Railroad Company Name	Mileage Reported
Ann Arbor Railroad	
Baltimore and Ohio Terminal Railroad Company	
Canadian National Railways (includes GTW and WC Railroads)	
Canadian Pacific Railway Company (includes the Soo Line Railroad)	
CSX Transportation Inc.	
Escanaba and Lake Superior Railroad Company	
Grand Elk Railroad	
Great Lakes Central Railroad Inc. (formerly TSBY)	
Huron and Eastern Railway and Michigan Shore Railroad Company	
Indiana and Ohio Railroad Company	
Indiana Northeastern Railroad Company	
Jackson and Lansing Railroad Company	
Lake State Railway and Saginaw Bay Southern Railroad	
Lake Superior and Ishpeming Railroad Company	
Marquette Rail LLC	
Michigan Air-Line Railway Company	
Michigan Southern Railroad Company Inc.	
Mid Michigan Railroad Company	
Norfolk Southern Corporation	
Total Michigan Mileage	

Attach additional sheets if necessary.

Enter Total Mile Traveled (U.S., Canada and Mexico)	
---	--

Schedule 3, Statement of Sales or Transfers

Did any sales or transfers of car marks occur during the calendar year immediately preceding the statutory due date of this report?

☐ Yes ☐ No

If Yes, describe any sales or transfer that occurred.

Schedule 4, Statement of Total Cost of Railcars Owned or Leased By Year of Acquisition

[illegible]

NOTE

All summary calculations will be completed AFTER the Property Services Division has reviewed and processed the information contained in this Annual Property Report. Once all processing is complete, you may view the summary calculations (worksheets) by requesting a personal identification number (PIN) and accessing your company's secure, online account. For additional information on how to request a PIN to access your account, refer to the "How to submit this report" located under the instructions on page 6.

Tentative values will be posted on or about May 15, and final values will be posted on or about June 15. Each state assessed company will receive a final tax bill by mail and any taxes due are payable on July 1.

2020 Application for Tax Credit for Maintenance and Improvement of Qualified Rolling Stock in Michigan

Section 13a of Public Act 282 of 1905, as amended, allows a credit for eligible expenses incurred in the State of Michigan by railroad and car companies for maintenance or improvement of eligible companies' qualified rolling stock.

Eligible Company is defined as:

Railroad companies, union station and depot companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, fast freight line companies, and all other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes upon its rolling stock under this act, over or upon the line or lines of any railroad in this state.

Eligible Expenses are expenses for repairs and maintenance that satisfy all of the following criteria:

1. Eligible expenses must have been incurred during the calendar year immediately preceding the statutory due date of this report.
2. Eligible expenses must have been incurred **in the State of Michigan**.
3. Eligible expenses must be made for the maintenance or improvement of rolling stock which are subject to taxation by the State under PA 282 of 1905 as amended.

Examples of Eligible and Non-Eligible Expenses are listed in the attached instructions.

Maximum Credit Available:

This credit is not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

Company Name

Eligibility

Are you an "eligible company" which has incurred expenses that satisfy ALL of the requirements listed above?

☐ Yes ☐ No

If Yes, enter total eligible expenses below.

If No, you are **NOT ELIGIBLE** for credit. **DO NOT SUBMIT EXPENSES.**

Total Eligible Expenses for Maintenance and Improvement of Qualified Rolling Stock in Michigan (include labor, material, overhead, and payments to others for work done)

\$

Instructions for Completion of the Annual Property Report by State Assessed Car Loaning, Stock Car, Refrigerator and Fast Freight Line Companies and Other Car Companies

Who must file this report? (MCL 207.6)

Railroad companies, union station and depot companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, fast freight line companies, and all other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes upon its rolling stock under this act, over or upon the line or lines of any railroad in this state, and anyone engaged in carrying on any business, the property of which is subject to taxation under the act, must make and file an annual report with the State Tax Commission on such form as the board (now Commission) shall provide.

When is this report due? (MCL 207.6)

If your annual gross receipts exceed \$1,000,000, this report is due by March 31st.

If your annual gross receipts do not exceed \$1,000,000, this report is due by March 15th.

How to submit this report:

This report may be submitted electronically or mailed in paper format. If you wish to submit this form electronically, visit the following web site at www.michigan.gov/stateassessedproperty or you may call 517-335-4410 for more information on how to file electronically. Any company which desires to take advantage of the new online process, will be able to request an individual secure Personal Identification Number (PIN) by filling out Treasury Form 4435. Once the Personal Identification Number (PIN) is issued, the company can use that PIN to access the site for submitting their Annual Property Report and any applicable credit applications online. The company can also use the PIN to view calculation worksheets and tax notices, once all the processing is complete. The secure PIN protects the account, and restricts access so that only the person which the company authorizes can access or view the information submitted to the state.

If submitting this form by mail, complete and sign the declaration on page one and send the entire completed form to:

Mailing Address:

Michigan Department of Treasury
Michigan State Tax Commission
PO Box 30471
Lansing, MI 48909

For Overnight Package Delivery:

Michigan Department of Treasury
Michigan State Tax Commission
Austin Building
430 W. Allegan Street
Lansing, MI 48922

What property is subject to taxation? (MCL 207.5)

The term "property having a situs in this state", includes all property, real and personal, of the persons, corporations, companies, co-partnerships and associations enumerated in the act, which is owned, used and occupied by them within the limits of this state, and also such proportion of their rolling stock, cars and other property as is used partly within and partly without this state, as determined by PA 282 of 1905.

Schedule 1

In the top portion, list every railcar mark registered to your company which has Michigan mileage traveled in the calendar year immediately preceding the statutory filing date of this report. In the lower portion, report the Michigan mileage traveled, as reported to you from each of the individual railroad companies. Attach additional sheets if necessary.

Schedule 2

List the total system mileage traveled for the entire nation, including the United States, Canada, and Mexico.

Schedule 3

Check the appropriate box indicating whether any sales or transfers of car marks have occurred in the calendar year immediately preceding the statutory due date of this report. If you select yes, describe any sales and transfers of car marks that occurred.

Schedule 4

List all rolling stock which is owned or leased by you. List the number of units reported as well as reportable current year costs. Property must be listed at its full original cost new, in the year that it was new. If the original/new acquisition cost of a railcar that was initially purchased by another company can be obtained, that information must be reported. If the original/new acquisition cost of a railcar that was initially purchased by another company cannot be obtained, then the original/new acquisition cost shall be equal to the subsequent price paid by the reporting company upon acquiring the used railcar. All betterments, including capital improvements, mandated betterments, capital upgrades, safety features, and mandated repairs should be reported in the year the expenditure is booked as a fixed asset.

The "Costs Reported Prior Year", "Losses", "Additions", and "True Cash Value" Columns are for Property Services Division use only. List the number of units and the reportable costs by acquisition year in the columns provided. Reportable costs are acquisition cost new by year of acquisition. To view the values and calculations entered by the Property Services Division, fill out Form 4435 to obtain a Personal Identification Number (PIN) for access to the online reporting form available at www.michigan.gov/stateassessedproperty (see the "How to submit this report" section on page 6 for additional information). Tentative Values will be electronically posted on or about May 15th, and Final Values will be electronically posted on or about June 15th.

DRAFT

Instructions for Tax Credit for Maintenance and Improvement of Qualified Rolling Stock in Michigan

Who is eligible for the credit? (MCL 207.13a)

An Eligible Company is defined as:

Railroad companies, union station and depot companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, fast freight line companies, and all other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes upon its rolling stock under this act, over or upon the line or lines of any railroad in this state.

What expenses are eligible for credit?

Eligible Expenses are expenses for repairs and maintenance that satisfy all of the following criteria:

1. Eligible expenses must have been incurred during the calendar year immediately preceding the statutory due date of this report.
2. Eligible expenses must have been incurred in the State of Michigan.
3. Eligible expenses must be made for the maintenance or improvement of railcars which are subject to taxation by the State under PA 282 of 1905 as amended.

Note: Repairs to leased railcars on which the lessor pays the taxes are not eligible for credit claims by the lessee and vice versa.

Examples:

Eligible expenses include, but are not limited to: repainting, interior or exterior washing, and repair or replacement of car parts and components.

Expenses which are NOT eligible include, but are not limited to: expenses for repairs or maintenance performed outside Michigan; expenses for repairs or maintenance on railcars for which the company has no tax liability; expenses for repair, maintenance or improvement to any railroad right-of-way and track; and expenses for repairs or maintenance not incurred in the calendar year immediately preceding the statutory due date of this report.

Maximum Credit Available

This credit is not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

DRAFT 06-10-19

**State of Michigan
State Tax Commission**

ANNUAL PROPERTY REPORT

For Year Ended December 31, 2019

State Assessed Railroads

This report is issued under Michigan Public Act 282 of 1905, as amended. Filing of this report is mandatory. There can be only one authorized contact person for each company. Companies with annual gross receipts greater than \$1,000,000 are required to file this report on or before March 31. Companies with annual gross receipts equal to or less than \$1,000,000 are required to file this report on or before March 15. A company failing to file a complete report by the applicable due date shall be subject to a fine of \$500 per day.

Instructions for completion and filing options are available on pages 9-12 of this report.

Company Name		Federal Tax ID Number	
Company Address to which the tax bill should be sent		City	State ZIP Code
Company Authorized Contact Person (to whom correspondence concerning this report should be addressed)		Company Website	
Contact Address		City	State ZIP Code
Contact Telephone Number	Contact Fax Number	Contact E-mail Address	
Notary			
Printed name of President, Secretary, Superintendent or Chief Officer under whose direction this report was prepared.			
<i>By my signature below, I certify that the information (including any attachments) in this report is complete and correct to the best of my knowledge and belief.</i>			
Signature		Title	Date
Subscribed and sworn to before me this _____ day of _____, _____			
Signature of Notary Public			My Commission Expires
Printed Name of Notary Public			Acting in the County of
Has your company experienced any name changes, acquisitions, or sales during the calendar year immediately preceding the statutory due date of this report? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, provide the following information:			
Description of Change (merger, acquisition, sale)			Date of Change
Under what name did the Taxpayer file last year?			Name of Company Sold

Schedule 1, Statement of Total Cost of Rolling Stock Owned or Leased by Year of Acquisition
(Includes Locomotives, Freight Cars, Passenger Cars, Highway and Work Equipment)

YEAR OF ACQUISITION	Number of Units Reported Prior Year	COSTS REPORTED PRIOR YEAR (office use only)	LOSSES (office use only)	ADDITIONS (office use only)	NUMBER OF UNITS	REPORTABLE COSTS CURRENT YEAR	MULTIPLIER	TRUE CASH VALUE (office use only)
2019							0.8900	
2018							0.7600	
2017							0.6700	
2016							0.6000	
2015							0.5400	
2014							0.4900	
2013							0.4500	
2012							0.4200	
2011							0.3800	
2010							0.3600	
2009							0.3300	
2008							0.3100	
2007							0.2900	
2006							0.2800	
2005							0.2300	
Prior							0.2300	
TOTALS								
Schedule 1 Total True Cash Value								

Schedule 2, Investment in Road Property Used in Transportation Service with Additions and Retirements for the Year
(Michigan Only)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Previous Year Plant Balance from Last Year's Column F	Original Cost of Retirements Made During Calendar Year	Accumulated Depreciation of Retirements at Beginning of Calendar Year	Expenditures for Additions During the Calendar Year	Depreciation of New Additions During the Calendar Year	Plant Balance at Year End = A - B + D	Accumulated Depreciation at Year End	Net Book Value = F - G

If your prior year plant ending balance is not equivalent to the amount in Column A that was carried forward from last year's report, please indicate the revised amount and provide an explanation.

Revised Column A:

Explanation:

Plus

Construction in Progress (CIP)	X .50	=	Adjusted CIP	<input type="text"/>
<input type="text"/>				
(incurred cost to date)			Equals	

Schedule 2 True Cash Value

Note: Inventory is exempt from assessment. Inventory does not include personal property under lease or principally intended for lease or rental (operating), rather than sale. Property allowed a cost recovery allowance or depreciation under the Internal Revenue Code is not inventory. Motor vehicles registered with the Michigan Secretary of State on Tax Day (December 31st) are exempt. Non-registered motor vehicles and equipment attached to motor vehicles which is not used while the vehicle travels on the highway are assessable. Computer software, if the purchase was evidenced by a separate invoice amount and if the software is commonly sold separately, is exempt.

Schedule 3**A. Interest Paid on Debt From Railway Operations (National)**

Last Four Year Results as Previously Reported (office use only)				Balance at Close of Calendar Year (December 31st)	Five Year Average (office use only)
year - 4	year - 3	year - 2	year - 1		
-0-	-0-	-0-	-0-		

B. Total New Operating From Railway Operations (National)

Last Four Year Results as Previously Reported (office use only)				Balance at Close of Calendar Year (December 31st)	Five Year Average (office use only)
year - 4	year - 3	year - 2	year - 1		

Schedule 4, Statement of Allocation Factors

Note: "National" includes all North American Activity (U.S., Canada, and Mexico), "Michigan" only includes those items attributable to the State of Michigan.

Are your operations entirely within the State of Michigan?

☐ Yes ☐ No

If Yes, you do not need to provide the following information.

If No, please provide the following information below (Car Miles and Revenues).

Car Miles**National****Michigan**

1. Freight Car Miles (Loaded and Empty)		
2. All Other Car Miles		
3. Total Car Miles (1+2)		
4. Percentage Attributable to Michigan		

Revenues (please enter full dollar amounts)**National****Michigan**

1. Freight Revenue		
2. All Other Revenue from Operation		
3. Total Operating Revenue (1+2)		
4. Percentage Attributable to Michigan		

Schedule 5, Sales and Transfers of Car Marks

Did any sales or transfers of car marks occur during the calendar year immediately preceding the statutory due date of this report?

☐ Yes ☐ No

If Yes, describe any sales or transfers that occurred.

[illegible]

Schedule 7, Real Property

Have there been any changes (additions or losses) to your Real Property in the calendar year immediately preceding the statutory filing date of this report?

☐ Yes ☐ No

If yes, please describe losses and/or additions in box below:

NOTE

All summary calculations will be completed AFTER the Property Services Division has reviewed and processed the information contained in this Annual Property Report. Once all processing is complete, you may view the summary calculations (worksheets) by requesting a personal identification number (PIN) and accessing your company's secure, online account. For additional information on how to request a PIN to access your account, please refer to the "How to submit this report" located under the instructions on page 8.

Tentative values will be posted on or about May 15, and final values will be posted on or about June 15. Each state assessed company will receive a final tax bill by mail and any taxes due are payable on July 1.

2020

Application for Tax Credit for Maintenance and Improvement of Rights of Way

Section 13 of PA 282 of 1905, as amended allows credit for eligible expenses incurred in the State of Michigan by railroad companies for maintenance or improvement of rights of way, including those items, except depreciation, in the official maintenance-of-way and capital track accounts of the railroad company in this state during the calendar year immediately preceding the statutory due date of this report, but not to exceed the total liability for the tax under this act.

Eligibility Requirements

In order to be eligible for the tax credit for maintenance and improvement of rights of way under MCL 207.13(2), the railroad companies must fulfill the statutory requirements detailed in Section 13 of PA 282 of 1905 (MCL 207.13(3)). In addition to providing the requested summary information on this application for credit, each company must complete and file [3 copies of] the report described in Section 13 with the State Tax Commission that includes, but is not limited to, detailed information of the nature and location of expenses. A summary of the eligibility and reporting requirements are listed in the attached instructions on pages 11-13.

Eligible and Non-Eligible Expenses

Examples of Eligible and Non-Eligible Expenses are listed in the attached instructions on pages 11-13.

Maximum Credit Available

The maintenance of way expense credits are not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

*****NOTE***** Filing of this credit application does not relieve the company of the statutory requirement of filing [3 copies] of the detailed expense report described in Section 13(3). You are still required to provide that to the State Tax Commission at the following address:

Mailing Address:

Michigan Department of Treasury
Michigan State Tax Commission
PO Box 30471
Lansing, MI 48909

For Overnight Package Delivery:

Michigan Department of Treasury
Michigan State Tax Commission
Austin Building
430 W. Allegan Street
Lansing, MI 48922

Company Name

Eligibility

Has your company incurred eligible expenses, and submitted three (3) copies of the required expense report as described above?

☐ Yes ☐ No

If Yes, please enter total eligible expenses below.

If No, you are **NOT ELIGIBLE** for credit. **DO NOT SUBMIT EXPENSES.**

Total Eligible Expenses for Maintenance and Improvement of Rights of Way in Michigan which you have reported in the above described report.

\$

2020

Application for Tax Credit for Maintenance and Improvement of Qualified Rolling Stock in Michigan

Section 13a of Public Act 282 of 1905, as amended, allows a credit for eligible expenses incurred in the State of Michigan by railroad and car companies for maintenance or improvement of eligible companies' qualified rolling stock.

Eligible Company is defined as:

Railroad companies, union station and depot companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, fast freight line companies, and all other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes upon its rolling stock under this act, over or upon the line or lines of any railroad in this state.

Eligible Expenses are expenses for repairs and maintenance that satisfy all of the following criteria:

1. Eligible expenses must have been incurred during the calendar year immediately preceding the statutory due date of this report.
2. Eligible expenses must have been incurred **in the State of Michigan**.
3. Eligible expenses must be made for the maintenance or improvement of rolling stock which are subject to taxation by the State under PA 282 of 1905 as amended.

Examples of Eligible and Non-Eligible Expenses are listed in the attached instructions.

Maximum Credit Available:

This credit is not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

Company Name

Eligibility

Are you an "eligible company" which has incurred expenses that satisfy ALL of the requirements listed above?

☐ Yes ☐ No

If Yes, please enter total eligible expenses below.

If No, you are **NOT ELIGIBLE** for credit. **DO NOT SUBMIT EXPENSES.**

Total Eligible Expenses for Maintenance and Improvement of Qualified Rolling Stock in Michigan (include labor, material, overhead, and payments to others for work done).

\$

Instructions for Completion of the Annual Report by State Assessed Railroads

Who must file this report? (MCL 207.6)

All railroad companies, union station and depot companies, and switching and terminal companies operating in the State of Michigan pursuant to Section 6 of PA 282 of 1905.

When is this report due? (MCL 207.6)

If your annual gross receipts exceed \$1,000,000, this report is due by March 31st.

If your annual gross receipts do not exceed \$1,000,000, this report is due by March 15th.

How to submit this report:

This report may be submitted electronically or mailed in paper format. If you wish to submit this form electronically, please visit the following web site at www.michigan.gov/stateassessedproperty or you may call 517-335-4410 for more information on how to file electronically. Any company which desires to take advantage of the new online process, will be able to request an individual secure Personal Identification Number (PIN) by filling out Treasury form 4435. Once the Personal Identification Number (PIN) is issued, the company can use that PIN to access the site for submitting their Annual Property Report and any applicable credit applications online. The company can also use the PIN to view calculation worksheets and tax notices, once all the processing is complete. The secure PIN protects the account, and restricts access so that only the person which the company authorizes can access or view the information submitted to the state.

If submitting this form by mail, please complete and sign the declaration on page one and send the entire completed form to:

Mailing Address:

Michigan Department of Treasury
Michigan State Tax Commission
PO Box 30471
Lansing, MI 48909

For Overnight Package Delivery:

Michigan Department of Treasury
Michigan State Tax Commission
Austin Building
430 W. Allegan Street
Lansing, MI 48922

What property is subject to taxation? (MCL 207.5)

The term "property having a situs in this state", includes all property, real and personal, of the persons, corporations, companies, co-partnerships and associations enumerated in the act, which is owned, used and occupied by them within the limits of this state, and also such proportion of their rolling stock, cars, and other property as is used partly within and partly without this state as provided by PA 282 of 1905.

Schedule 1

List all rolling stock which is owned or leased by you. List the number of units reported as well as reportable current year costs. Property must be listed at its full original cost new, in the year that it was new. If the original/new acquisition cost of a railcar that was initially purchased by another company can be obtained, that information must be reported. If the original/new acquisition cost of a railcar that was initially purchased by another company cannot be obtained, then the original/new acquisition cost shall be equal to the subsequent price paid by the reporting company upon acquiring the used railcar. All betterments, including capital improvements, mandated betterments, capital upgrades, safety features, and mandated repairs should be reported in the year the expenditure is booked as a fixed asset.

The "Costs Reported Prior Year", "Losses", "Additions", and "True Cash Value" columns are for Property Services Division use only. To view the values and calculations entered by the Property Services Division, please fill out Form 4435 to obtain a Personal Identification Number (PIN) for access to the online reporting form available at www.michigan.gov/taxes (please see "How to submit this report" section above for specific website location). Tentative Values will be electronically posted on or about May 15th, and Final Values will be electronically posted on or about June 15th.

Schedule 2

This is to be submitted by all railroads and calls for summary data relating to investment for the company(s) properties in Michigan. Investment in account 732 (improvements on leased property) shall also be reported on Schedule 2. The "Previous Year Plant Balance" Column is for Property Services Division office use only. List any retirements that have occurred during the calendar year immediately preceding the statutory due date of this report. List the accumulated depreciation for those retirements in the column designated.

List any expenditures for additions that occurred during the calendar year immediately preceding the statutory due date of this report. Exclude locally-assessed property, erosion control property, and property funded by the Michigan Department of Transportation. List the accumulated first year depreciation for those additions in the column designated. Inventory is exempt from assessment. Inventory does not include personal property under lease or principally intended for lease or rental, rather than sale. Property allowed a cost recovery allowance or depreciation under the Internal Revenue Code is not inventory. Non-registered motor vehicles and equipment attached to motor vehicles which is not used while the vehicle travels on the highway are assessable. Computer software, if the purchase was evidenced by a separate invoice amount and if the software is commonly sold separately, is exempt.

In the Accumulated Depreciation Column, list the accumulated depreciation for assets in place at year end.

List the balance of costs at calendar year end (December 31st). The "True Cash Value" Column is for Property Services Division office use only.

List the current year construction in progress. Report all costs that have been incurred including overheads, installation costs incurred, sales tax and freight. Reporting of costs should be separated by project. Property which is placed in service on or before December 31st is considered placed in service that year and should be entirely reported on the line which represents the year that it was considered placed in service. Similarly, the cost of all assets must be reported as acquired in the year that they were placed in service, rather than the year of purchase, if those years differ. The adjusted construction in progress and the Schedule 2 True Cash Value will be calculated by the Property Services Division.

Schedule 3

- A. Enter the Total Interest Paid to service debt to finance railway operations. Interest must be for short term and long term debt. The columns provide for the amounts from the last four years. The phase-in of the interest in the valuation calculation based on the income approach, began with the 2013 tax year.
- B. Enter the Total Net Operating Income from Railway Operations. The columns provide for the amounts reported from the last four years.

Schedule 4

If your company's property (whether owned or leased) is used entirely within the State of Michigan, you are not required to provide allocation information. If your company's property (whether owned or leased) is used partly within and partly without the State of Michigan, provide the allocation information based on the system as a whole, and the portion attributable to Michigan. For further details on reporting specifications, consult the Uniform System of Accounts for Railroad Companies. (49 CFR 1201 et.seq.)

Schedule 5

Please check the appropriate box indicating whether any sales or transfers of car marks have occurred in the calendar year immediately preceding the statutory due date of this report. If you select yes, please describe any sales and transfers of car marks that occurred.

Schedule 6

Enter the total annual mileage traveled during the calendar year immediately preceding the statutory due date of this report, over track that you operate (whether owned or leased). Please provide the mileage by individual car mark.

Schedule 7

Indicate whether there have been any changes to your real property as compared to the prior year's information and provide information about any changes in the reporting box.

Losses to Real Property

Losses mean the decrease in value which has not been reflected in the assessment unit's immediately preceding year's assessment roll. Losses include removal or destruction of real property, newly exempt property, or newly contaminated property.

Additions to Real Property

Additions mean an increase in value which has not been reflected on the assessment unit's immediately preceding year's assessment roll. Additions include omitted property, new or replacement construction, and increases in value due to new public services and/or contamination remediation.

Instructions for Tax Credit for Maintenance and Improvement of Right of Way

Sec. 13 of PA 282 of 1905, as amended, (more specifically MCL 207.13(2) and MCL 207.13a(5)(b)(ii)), allows credit against the tax imposed, for eligible expenses incurred in the State of Michigan by railroad companies for maintenance or improvement of rights of way, including those items, except depreciation, in the official maintenance-of-way and capital track accounts of the railroad company in this state during the calendar year immediately preceding the statutory due date of this report, but not to exceed the total liability for the tax under this act.

Additional Statutory Requirements for Eligibility (MCL 207.13(2) - (5))

In order to be eligible for the tax credit for maintenance and improvement of rights of way, the railroad companies must complete and file [3 COPIES OF] an annual report with the State Tax Commission that includes the following:

1. Detailed data of right of way work conducted in this state during the past calendar year separated by costs of labor and materials on each project and itemized in the following categories:
 - (a) Miles of track laid
 - (b) Tons of new ballast installed
 - (c) Number of ties installed
 - (d) Miles of track surfaced
 - (e) Signals installed
 - (f) Under drainage work done
2. The number of notices of violation from the railway inspectors by railroad section,
3. A detailed account of the location and nature of the work defined by railroad section or mile posts surrounding the work area plus the county, city, or township in which the work was performed,
4. Demonstration that the highest priority of expenditures for the maintenance and improvement of rights of way has been given to rail lines that handle hazardous materials, especially those that are located in urban or residential areas, and detailed data on the tonnages of hazardous materials handled in relation to tonnages of other traffic handled over the rail line for which a tax credit is being applied.

In addition, the company must grant to another railroad company, upon application by the latter, trackage rights over its line for trains, providing that the train operations do not interfere with the movement of Michigan freight using the same trackage, if operations can be accomplished safely in the opinion of the grantor and if trackage arrangements and train operations are approved by the interstate commerce commission.

*****NOTE*** Filing of the credit application does not relieve you of the requirement of filing 3 copies of the above defined report with the State Tax Commission. You are still required to provide the above information in a separate report.**

What expenses are eligible for credit against the tax levied? MCL 207.13(2)

Eligible Expenses:

1. Eligible expenses must have been incurred during the calendar year immediately preceding the statutory due date of this report.
2. Eligible expenses must have been incurred in the State of Michigan.
3. Examples of Eligible Capital Expenses for Road and Equipment include, but are not limited to items from the following categories:

(1) Engineering exp. directly related to R & E Property	(23) Wharves and Docks
(3) Other Right-of-Way Expenses	(24) Coal and Ore Wharves
(4) Grading	(25) TOFC/COFC Terminals
(5) Tunnels and Subways	(26) Communication Systems
(6) Bridges, trestles, and culverts	(27) Signals and Interlockers
(7) Elevated Structures	(37) Roadway Machines
(8, 9, 10, 11) Ties, Rails and other Track Material	(38) Roadway small tools
(12) Track Laying and Surfacing	(39) Public Improvements - Construction
(13) Fences, Snowsheds, and Signs	(43) Other Expenses - Road
(17) Roadway Buildings (portion housing MOW equipment and engineering)	

4. Examples of Eligible MOW Expenses include, but are not limited to items from the following categories (reference to lines in Schedule 410):

1-5 Superintendence	109 Roadway Machines
6-7 Roadway Maintenance (req. for sight lines)	110 Small Tools and Supplies
8-9 Tunnels and Subways	111 Removing Snow, Ice, and Sand
10-11 Elev. struct., Bridges, Trestles & Culverts	25-26 Public Improvements - Maintenance
12-15 Ties, Rail, and other Track Material	115-117 Injuries to persons, insurance
16-17 Ballast	1-117 Stationery and Printing
12-17 Track Laying and Surfacing	112-114 Empl Health And Welfare Benefits
102 Fences, Snowsheds, and Signs	148-150 Right-of-way Expenses
102 Roadway Buildings(MOW portion only)	124-126 and 139-141 Maint. of joint tracks,
103-104 Coal and Ore Wharves	yards, and other facilities - Dr.
106 TOFC/COFC Terminals	124-126 and 139-141 Maint. of joint tracks,
23 Communication Systems	yards, and other facilities - Cr.
21-22 Signals and Interlockers	

5. Eligible Expenses for repairs to foreign cars damaged by derailment are determined on a case-by-case basis, net of offsets.

Non-Eligible Expenses:

1. Expenses that were not incurred during the calendar year immediately preceding the statutory due date of this report are NOT ELIGIBLE.
2. Expenses made outside of Michigan are not eligible.
3. Expenses from the following capital expenditure categories are not eligible:

(2) Land for transp. purposes	(29) Power Plants
(16) Station and Office Buildings	(31) Power Transmission Systems
(18) Water Stations	(35) Miscellaneous Structures
(19) Fuel Stations	(44) Shop Machinery
(20) Shops and Engine Houses	(45) Power Plant Machinery
(21) Grain Elevators	(52) Locomotives
(22) Storage Warehouses	(53-58) Railroad Cars

4. If you receive grants from the Michigan Department of Transportation for improvement of Public Crossings (21-22 signals, 25-26 Public Improvements-maintenance, Schedule 410 line 39 public improvements), they are given "in and out" treatment and are not eligible expenses for the purpose of the credit calculation. (Receipts are not revenue and payments are not expenses.)
5. Expenses for cleanups of spills of cargo are NOT ELIGIBLE.
6. Expenses for removal of wrecked cars are NOT ELIGIBLE.

Maximum Credit Available (MCL 207.13(2))

The maintenance of way expense credits under MCL 207.13(2) and MCL 207.13a(5)(b)(ii) are not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

Instructions for Tax Credit for Maintenance and Improvement of Qualified Rolling Stock in Michigan

Who is eligible for the credit? (MCL 207.13a)

An Eligible Company is defined as: Railroad companies, union station and depot companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, fast freight line companies, and all other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes upon its rolling stock under this act, over or upon the line or lines of any railroad in this state.

What expenses are eligible for credit?

Eligible Expenses are expenses for repairs and maintenance that satisfy all of the following criteria:

1. Eligible expenses must have been incurred during the calendar year immediately preceding the statutory due date of this report.
2. Eligible expenses must have been incurred in the State of Michigan.
3. Eligible expenses must be made for the maintenance or improvement of railcars which are subject to taxation by the State under PA 282 of 1905 as amended.

Note: Repairs to leased railcars on which the lessor pays the taxes are not eligible for credit claims by the lessee and vice versa.

Examples:

Eligible expenses include, but are not limited to: repainting, interior or exterior washing, and repair or replacement of car parts and components.

Expenses which are NOT eligible include, but are not limited to: expenses for repairs or maintenance performed outside Michigan; expenses for repairs or maintenance on railcars for which the company has no tax liability; expenses for repair, maintenance or improvement to any railroad right-of-way and track; and expenses for repairs or maintenance not incurred in the calendar year immediately preceding the statutory due date of this report.

Maximum Credit Available

This credit is not refundable or deferrable. Expenses in excess of a company's property tax liability are not eligible for credit against prior or subsequent years' liability.

DRAFT 06-10-19

**State of Michigan
State Tax Commission**

**ANNUAL PROPERTY REPORT
For Year Ended December 31, 2019**

State Assessed Telephone Companies

This report is issued under Michigan Public Act 282 of 1905, as amended. Filing of this report is mandatory. There can be only one authorized contact person for each company. Companies with annual gross receipts greater than \$1,000,000 are required to file this report on or before March 31. Companies with annual gross receipts equal to or less than \$1,000,000 are required to file this report on or before March 15. A company failing to file a complete report by the applicable due date shall be subject to a fine of \$500 per day.

Instructions for completion and filing options for this report are located on pages 13 thru 15.

I. COMPANY INFORMATION AND CONTACT IDENTIFICATION			
Company Name		Federal Tax ID Number	
Company Address to which the tax bill should be sent	City	State	ZIP Code
Company Authorized Contact Person (to whom correspondence concerning this report should be addressed)		Company Website	
Contact Address	City	State	ZIP Code
Contact Telephone Number	Contact Fax Number	Contact E-Mail Address	
NOTARY			
Printed Name of President, Secretary, Superintendent or Chief Officer under whose direction this report was prepared.			
<i>By my signature below, I certify that the information (including any attachments) in this report is complete and correct to the best of my knowledge and belief.</i>			
Signature		Title	Date
Subscribed and sworn to before me this _____ day of _____, _____.			
Signature of Notary Public			My Commission Expires
Printed Name of Notary Public			Acting in the County of
Has your company experienced any name changes, acquisitions, or sales during the calendar year immediately preceding the statutory due date of this report? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, provide the following information:			
Description of Change (sale, acquisition, etc)			Date of Change
Name of Company Acquired		Name of Company Sold	
Under what name did the Taxpayer file last year?			

II. PERSONAL PROPERTY STATEMENT

Section A: Personal Property Listing Multiplier Tables

Read the instructions carefully. Detailed instructions for the allocation of your personal property may be found in the instructions at the end of this document. This report is subject to audit. All tangible personal property in your possession, whether owned or leased, including fully depreciated and expensed assets must be included. Items are to be reported in the year new, at full original cost new including freight, installation, and sales tax in the column titled "Reportable Costs Current Year".

The "Costs Reported Prior Year", "Losses", "Additions" and "True Cash Value" columns are for Property Services Division office use only.

Table A

Furniture and Fixtures

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.9100	
2018					0.8000	
2017					0.6900	
2016					0.6100	
2015					0.5300	
2014					0.4700	
2013					0.4200	
2012					0.3700	
2011					0.3300	
2010					0.2900	
2009					0.2700	
2008					0.2400	
2007					0.2200	
2006					0.1900	
2005					0.1200	
Prior					0.1200	
Totals						

Table B

Machinery and Equipment

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.8900	
2018					0.7600	
2017					0.6700	
2016					0.6000	
2015					0.5400	
2014					0.4900	
2013					0.4500	
2012					0.4200	
2011					0.3800	
2010					0.3600	
2009					0.3300	
2008					0.3100	
2007					0.2900	
2006					0.2800	
2005					0.2300	
Prior					0.2300	
Totals						

Table D

Office Electronic, Video, and Testing Equipment

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.8400	
2018					0.6400	
2017					0.5500	
2016					0.4900	
2015					0.4400	
2014					0.4100	
2013					0.3800	
2012					0.3500	
2011					0.3300	
2010					0.3100	
2009					0.2900	
2008					0.2800	
2007					0.2600	
2006					0.2500	
2005					0.1700	
Prior					0.1700	
Totals						

Table F

Computer Equipment

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.6000	
2018					0.4400	
2017					0.3200	
2016					0.2400	
2015					0.1900	
2014					0.1500	
2013					0.0800	
Prior					0.0800	
Totals						

Table H & I

FCC Uniform System of Accounts, Part 32

Account 32.2210 Analog, Digital, and Optical Switching and Operator Systems

Account 33.2232 Circuit Equipment

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.8860	
2018					0.6990	
2017					0.5510	
2016					0.3730	
2015					0.2450	
2014					0.1650	
2013					0.1180	
2012					0.0890	
2011					0.0680	
2010					0.0530	
2009					0.0451	
Prior					0.0451	
Totals						

Table J

FCC Uniform System of Accounts, Part 32

Account 32.2411 Poles

32.2421 Aerial Cable Metallic

32.2423 Buried Cable Metallic

32.2424 Submarine Cable Metallic

32.2426 Intrabuilding Network Cable Metallic, and

32.2431 Aerial Wire

Costs Reported

	Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.9210	
2018					0.7740	
2017					0.6510	
2016					0.5480	
2015					0.4610	
2014					0.2660	
2013					0.1910	
2012					0.1650	
2011					0.1250	
2010					0.0140	
Prior					0.0140	
Totals						

Table K

FCC Uniform System of Accounts, Part 32

Account 32.2310 Information Origination/Termination Equipment

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.8760	
2018					0.6730	
2017					0.5030	
2016					0.3620	
2015					0.2490	
2014					0.1650	
2013					0.1070	
2012					0.0730	
2011					0.0570	
2010					0.0500	
Prior					0.0500	
Totals						

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Table M

Fiber Optic Cable

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.9440	
2018					0.8370	
2017					0.7420	
2016					0.6580	
2015					0.5840	
2014					0.5180	
2013					0.4600	
2012					0.4080	
2011					0.3620	
2010					0.3210	
2009					0.2840	
2008					0.2520	
2007					0.2240	
2006					0.1990	
2005					0.1760	
2004					0.1560	
2003					0.1390	
2002					0.1230	
2001					0.1090	
2000					0.0970	
1999					0.0860	
1998					0.0760	
1997					0.0680	
Prior					0.0680	
Totals						

Instructions: Enter the breakdown of types of Fiber reported in Table M above. "Lit Fiber" is Fiber that is in use. "Unlit – Never Used" is Fiber that will never be used (considered Idle with 50% credit). "Unlit Fiber – Future Use" is Fiber that will have possible use in the future (considered standby with 20% credit). **The total must equal 100%.**

Type of Fiber	% of Total	TCV	
Lit Fiber			
Unlit Fiber - Never Used			(Before additional depreciation is applied)
Unlit Fiber - Future Use			(Before additional depreciation is applied)
TOTALS	100%		

Table N

FCC Uniform System of Accounts, Part 32

Account 32.2441 Conduit Systems

	Costs Reported Prior Year (office use only)	Losses (office use only)	Additions (office use only)	Reportable Costs Current Year	Multiplier	True Cash Value (office use only)
2019					0.9740	
2018					0.9270	
2017					0.8800	
2016					0.8340	
2015					0.7890	
2014					0.7450	
2013					0.7010	
2012					0.6570	
2011					0.6140	
2010					0.5720	
2009					0.5310	
2008					0.4900	
2007					0.4500	
2006					0.4110	
2005					0.3720	
2004					0.3350	
2003					0.3020	
2002					0.2670	
2001					0.2340	
2000					0.2030	
1999					0.1750	
1998					0.1490	
1997					0.1250	
1996					0.1020	
1995					0.0840	
1994					0.0670	
1993					0.0530	
1992					0.0400	
Prior					0.0400	
Totals						

(Office use only)

Section A: Personal Property True Cash Value

Section B: Leased Personal Property or Indefeasible Rights to Use (IRU)

Any leased personal property **which is not listed above because the original cost new is not known**, should be reported below. Complete as much information about the lease/agreement as possible. Include any Indefeasible Rights to Use Personal Property that are used by you in the business of providing telephone/telegraph service.

Description of Property or Usage Right	Beginning Date of Agreement	Ending Date of Agreement	Rent or Fee	Frequency of Payment	True Cash Value (office use only)
Subtotal					

Section C: Personal Property Construction in Progress

Any personal property partially installed or constructed as of December 31st should be reported at 100% of original costs new incurred to date (including sales tax, freight and installation). Provide approximation of percentage complete.

Project Identifier	Year Started	Expected Completion	Location and Description of Construction	Percent Complete	Incurred Cost to Date
Subtotal					
X .50					
True Cash Value					

Personal Property Calculations Summary

Section A: Personal Property Table Subtotals

Section B: Leased Personal Property Subtotal

Section C: Personal Property Construction In Progress Subtotal

(Office use only)

Total Personal Property True Cash Value (Sum of Sections A, B, and C)

The Total Personal Property True Cash Value above will be completed AFTER the Assessment and Certification Division has had the opportunity to review and value the Section B property. These totals will become part of the basis for calculating the taxable value for all of your property (both real and personal).

III. REAL PROPERTY**A. Assessed Real Property**

Have there been any changes (additions or losses) to your Real Property in the calendar year immediately preceding the statutory filing date of this report?

☐ Yes ☐ No

If No, skip B and C.

If Yes, describe losses and additions in B and/or C below, as appropriate.

If you are filing this report for the first time, list all Real Property in section C as an addition.

B. Losses to, or Transfer of Real Property

If there have been any changes to Real Property owned or leased by your company for the calendar year immediately preceding the statutory due date of this report which could cause a reduction in value, provide a complete description of any changes below. These changes include, but are not limited to property destroyed, property removed, and transfers of ownership.

Parcel ID	Street Address, City or Township, or County and/or Legal Description	Date of Loss	Cost	Description of Physical Change Total	True Cash Value (office use only)
Total					

Attach additional sheets if necessary.

C. Additions to, or Acquisitions of Real Property

If there have been any changes to Real Property owned or leased by your company for the calendar year immediately preceding the statutory due date of this report which could cause an increase in value, provide a complete description of any changes below. These changes include, but are not limited to new property acquired or leased, new construction or other assessable improvements or additions to existing property, omitted property, and previously exempt property for which an exemption no longer applies.

Parcel ID	Street Address, City or Township, or County and/or Legal Description	Date of Addition	Cost	Description of Physical Change	True Cash Value (office use only)
Total					

Attach additional sheets if necessary.

(Office use only)

Total Real Property True Cash Value

The Total Real Property True Cash Value above will be completed AFTER the Assessment and Certification Division has had the opportunity to review and value the additions and losses. These totals will become part of the basis for calculating the capped and taxable values for all of your property (both real and personal).

NOTE

All summary calculations will be completed AFTER the Property Services Division has reviewed and processed the information contained in this Annual Property Report. Once all processing is complete, you may view the summary calculations (worksheets) by requesting a personal identification number (PIN) and accessing your company's secure, online account. For additional information on how to request a PIN to access your account, refer to the "How to submit this report" located under the instructions on page 14.

Tentative values will be posted on or about May 15, and final values will be posted on or about June 15. Each state assessed company will receive a final tax bill by mail and any taxes due are payable on July 1.

2020

**Application for the Eligible Expenditures Credit against Tax Levied on
State-Assessed Companies as provided by MCL 207.13b(1)**

Instructions:

Companies which are assessed by the State Tax Commission under the authority of Public Act 282 of 1905 may receive an Eligible Expenditures credit against the tax imposed by the act.

In order to receive the Eligible Expenditure credit the following requirements must be met:

1. The company must submit a timely credit application. This form shall be filed with the State Tax Commission in accordance with the following schedule:

Companies whose **gross receipts do not exceed \$1,000,000** shall file **on or before March 15**.

Companies whose **gross receipts exceed \$1,000,000** shall file **on or before March 31**.

2. The company must be subject to the annual maintenance fee required under Section 8 of the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act for the one year period between April 1 of the prior year and March 31 of the current year.

3. The company must have incurred Eligible Expenditures:

The law defines “Eligible Expenditures” as follows:

“Eligible Expenditures” means expenditures made by a company to purchase and install eligible equipment.

"Eligible Equipment" means property placed into service in the state for the first time with information carrying capacity in excess of 200 kilobits per second in both directions.

Company Name	
Federal Employer ID Number (FEIN)	
Eligible Expenditure Credit (MCL 207.13b(1))	
Is your company subject to (billed and required to pay) the annual maintenance fee required under Section 8 of the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act for the one year period between April 1 of last year and March 31 of the current year?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
If No, you are not eligible for this credit, DO NOT SUBMIT EXPENDITURES.	
If Yes, list the Eligible Expenditures incurred during the prior calendar year.	
Description of Equipment	Amount of Eligible Expenditure
Attach additional sheets if necessary.	

2020

Application for the Maintenance Fee Credit against Tax Levied on State-Assessed Companies as provided by MCL 207.13b(5)

Instructions:

Companies which are assessed by the State Tax Commission under the authority of Public Act 282 of 1905 may receive a Maintenance Fee credit against the tax imposed by the act.

After any credit under MCL 207.13b(1) is determined, a company shall be allowed a credit against any remaining tax imposed under this act equal to the credit allowed under section 8 of the metropolitan extension telecommunications rights-of-way oversight act, less the amount of any credit determined under MCL 207.13b(1).

If the credit allowed under this subsection for the tax year and any unused carryforward of the credit allowed by this subsection exceed the company's remaining tax liability for the tax year after any credit under MCL 207.13b(1) is determined, that portion of the credit that exceeds the remaining tax liability for the tax year shall not be refunded but may be carried forward to offset any tax liability in subsequent tax years that remains after any credit claimed under subsection (1) in that subsequent tax year is determined until used up.

In order to receive the Maintenance Fee Credit under MCL 207.13b(5) this form shall be filed with the State Tax Commission **before May 1st.**

Company Name
Federal Employer ID Number(FEIN)
Maintenance Fee Credit (MCL 207.13b(5)) Is your company subject to (billed and required to pay) the annual maintenance fee required under Section 8 of the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act for the one year period between April 1 of last year and March 31 of the current year? <input type="checkbox"/> Yes <input type="checkbox"/> No If No, you are not eligible for this credit. If Yes, please provide the following information about the Section 8 Maintenance Fees <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Amount Billed \$ </div> <div style="width: 45%;"> Amount Paid \$ </div> </div>

Maintenance Fee Credit (MCL 207.13b(5))

Is your company subject to (billed and required to pay) the annual maintenance fee required under Section 8 of the Metropolitan Extension Telecommunications Rights-of-Way Oversight Act for the one year period between April 1 of last year and March 31 of the current year?

☐ Yes ☐ No

If No, you are not eligible for this credit.

If Yes, please provide the following information about the Section 8 Maintenance Fees

Amount Billed

\$

Amount Paid

\$

Instructions for Completion of the Annual Property Report by Telephone Companies

Who Must File?

All state-assessed telephone companies must file this report. State-assessed telephone companies are companies which:

1. Provide switching and/or routing of 2-way information of the user's choosing that is transmitted over landlines and/or landline transmission of 2-way information of the user's choosing that are voice and/or data and/or broadband, and
2. Offer these services either directly or indirectly to the public in Michigan.

Authorization, Due Dates, and Penalties for Non-Compliance

This form is issued under the authority of the Michigan Public Act 282 of 1905, as amended. This report is subject to audit. Filing is mandatory. Failure to file this report may subject the Taxpayer to a fine of \$500.00 per day for each day that filing is delayed beyond its due date. Taxpayers having annual gross revenue of less than \$1 million dollars must file this report by March 15, and Taxpayers having annual gross revenues of \$1 million dollars or more must file this report by March 31.

How to submit this report:

This report may be submitted electronically or mailed in paper format. If you wish to submit this form electronically, visit the following web site at www.michigan.gov/stateassessedproperty or you may call 517-335-4410 for more information on how to file electronically. Any company which desires to take advantage of the new online process, will be able to request an individual secure Personal Identification Number (PIN) by filling out Treasury form 4435. Once the Personal Identification Number (PIN) is issued, the company can use that PIN to access the site for submitting their Annual Property Report and any applicable credit applications online. The company can also use the PIN to view calculation worksheets and tax notices, once all the processing is complete. The secure PIN protects the account, and restricts access so that only the person which the company authorizes can access or view the information submitted to the state.

If submitting this form by mail, complete and sign the declaration on page one and send the entire completed form to:

Mailing Address:

Michigan Department of Treasury
Michigan State Tax Commission
PO Box 30471
Lansing, MI 48909

For Overnight Package Delivery:

Michigan Department of Treasury
Michigan State Tax Commission
Austin Building
430 W. Allegan Street
Lansing, MI 48922

SECTION I. COMPANY INFORMATION AND CONTACT IDENTIFICATION

Company Name: Insert the company name as it is legally registered with the state or local unit of government. If your company uses any name other than the legally registered name, provide the assumed name(s) as well.

Federal Employer ID Number (FEIN): Insert the taxpayer's Federal Employer ID Number.

Company Address: Provide the address where the tax bill should be sent.

Authorized Contact Person: Insert the Name, Address, e-mail address and Telephone number of the person authorized by the company to act as the sole contact person for correspondence regarding this report.

If there have been any name changes, mergers, acquisitions or other changes in the calendar year immediately preceding the statutory due date of this report, provide the information requested. Include the name under which the company reported property to the State of Michigan last year.

SECTION II. PERSONAL PROPERTY STATEMENT

(A) Personal Property Listing Multiplier Tables

You must report in these sections all tangible personal property located in the State of Michigan which is owned by you or is leased and engaged by you in the business of providing telephone/telegraph service. Property must be listed at its **full original cost new, in the year that it was new**. The "Costs Reported Prior Year", "Losses", "Additions", and "True Cash Value" columns are for Property Services Division (PSD) use only. To view the values and calculations entered by the Property Services Division, complete form 4435 to obtain a Personal Identification Number (PIN) for access to the online reporting form available at www.michigan.gov/stateassessedproperty (see "How to submit this report" section above for additional information). Tentative Values will be electronically posted on or about May 15th, and Final Values will be electronically posted on or about June 15th.

The valuation multipliers that will be used to value the property disclosed by the taxpayer in this report are intended to be applied to the original cost of new, not used, property. Original cost new includes freight, installation, and sales tax. If the original cost new of an asset is known, or can be reasonably ascertained through investigation, you must report that cost on the line that represents the year that it was new, even if you have adjusted the cost in your accounting records to reflect revaluation of the asset using a "purchase", "fresh start", "push down", or similar accounting methodology, or even if your booked cost reflects a "used" purchase, lease "buy-out" price or a "trade-in" credit. The cost of all property must be included in this report even if the asset is fully depreciated for federal income tax or financial accounting purposes, and even if the property has been expensed, rather than capitalized in your accounting system.

Inventory is exempt from assessment. Inventory does not include personal property under lease or principally intended for lease or rental, rather than sale. Property allowed a cost recovery allowance or depreciation under the Internal Revenue Code is not inventory. Non-registered motor vehicles and equipment attached to motor vehicles which are not used while the vehicle travels on the highway are assessable, but vehicles registered with the Michigan Secretary of State on December 31st are exempt. Computer software, if the purchase was evidenced by a separate invoice amount and if the software is commonly sold separately, is exempt.

Table A: Furniture and Fixtures

Examples of the assets to be reported in this section include, but are not limited to: decorations, seating, office furniture, shelving and racks, lockers, modular office components, cabinets, counters, rent-to-own furnishings, bookcases, displays, mobile office trailers, tables, filing systems, slat walls, non-freestanding signs, window treatments, uniforms and linens.

Table B: Machinery and Equipment

The assets to be reported in this section include all assets that are not designated for disclosure in another section. Some examples of such assets include, but are not limited to the following types of machinery and equipment: air compressors, boiler, furnace, unlicensed vehicular, vehicle mounted equipment, conveyor, incinerators, maintenance and janitorial, waste containers, computer controlled lighting, hand tools of mechanics and trades, freestanding and other safes not assessed as real property, fork lift trucks.

Note: Motor Vehicles and Attached Equipment

If the taxpayer owns or leases motor vehicles used in Michigan and the vehicles are properly registered with the Michigan Secretary of State, the registered vehicles are exempt from assessment, but any attached equipment which is not designed for operation while the vehicle is moving on the highway, is not exempt.

Table D: Office Electronic, Video and Testing Equipment

Examples of assets to be reported in this section include, but are not limited to: office machines, non-computerized cash registers, copiers (including digital copiers/document processing devices), faxes, mailing and binding equipment, photography and developing equipment, shredders, projectors, telephone and switchboard systems, audio and video equipment, amplifiers, CD, cassette and disc players, speakers, cable television local origination equipment, electronic scales, surveillance equipment, electronic diagnostic and testing equipment, satellite dishes, electronic testing or laboratory equipment, cellular transmitter site equipment (except towers and land improvements and items reported under other sections of this form – see State Tax Commission Bulletin 3 of 2000, as amended), cellular telephones, security systems, 2-way and mobile land radio equipment, pay-per-view systems, wooden and plastic pallets and shipping containers, and distributive control systems (see Bulletin 3 of 2000, as amended). Other assets may be included at another time.

Table F: Computer Equipment

Examples of assets to be reported in this section include, but are not limited to: assessable software, personal and midrange and mainframe computer and peripheral equipment, including servers, data storage devices, CPUs, input devices, output devices, monitors, networking equipment, computerized point of sale terminals, global positioning system equipment, pager instruments, and cable television converters. Do not report digital copiers in this section even if the equipment can also be used as a computer peripheral. (report those in table D)

Table H & I: Analog, Digital and Optical Switching and Operator Systems

(FCC Uniform System Account 32.2210)

(FCC Uniform System Account 32.2232)

Table J: Poles, All Metallic Cable (including: aerial, buried, submarine, and intra-building network) and Aerial Wire.
(FCC Uniform System Accounts 32.2411, 32.2421, 32.2423, 32.2424, 32.2426 & 32.2431)

Table K: Information Origination/Termination Equipment
(FCC Uniform System Account 32.2310)

Table M: Fiber Optic Cable

Table N: Conduit Systems
(FCC Uniform System Account 32.2441)

(B) Leased Personal Property

This section is provided for the limited purpose of reporting any leased property which is not listed in section A due to the inability of the taxpayer to ascertain the original cost new. If the cost new is not ascertainable, provide as much information as possible about the lease/rental agreement terms. Include any indefeasible rights to use personal property that are used by you in the business of providing telephone/telegraph service. Personal Property listed in this section will be reviewed and valued by the Property Services Division.

(C) Personal Property Construction in Progress

Construction in progress is defined as property and network systems which are located in Michigan and which are either under construction or have not been placed in service on or before December 31st. Report all costs that have been incurred including overheads, installation costs incurred, sales tax and freight. Reporting of costs should be separated by project. Property which is placed in service on or before December 31st is considered placed in service that year and should be entirely reported on the line which represents the year that it was considered placed in service. Similarly, the cost of all assets must be reported as acquired in the year that they were placed in service, rather than the year of purchase, if those years differ.

Section III. Real Property

A. Previous Year Assessed Real Property

Indicate whether there have been any changes to your real property as compared to the prior year's information and provide information about any changes in B and C. If you would like to view your previous year reported Real Property for comparison, you may request an individual secure Personal Identification Number (PIN) by completing Treasury Form 4435. This PIN allows you to view your secure online account which will have the previous year information, as well as the calculations worksheets, and tax notices for the current year, once all the processing has been completed by the Property Services Division.

B. Losses to Real Property

Losses means the decrease in value which has not been reflected in the assessment unit's immediately preceding year's assessment roll. Losses include removal or destruction of real property, newly exempt property, or newly contaminated property.

C. Additions to Real Property

Additions means an increase in value which has not been reflected on the assessment unit's immediately preceding years assessment roll. Additions include omitted property, new or replacement construction, and increases in value due to new public services and/or contamination remediation.

DRAFT 06-11-19

2020 Electronic Signature Declaration for Annual Property Reports For State Assessed Telephone, Railroad and Car Line Entities

Issued under authority of Public Act 282 of 1905, as amended.

State assessed entities must file annual property reports electronically. To obtain an electronic signature Personal Identification Number (PIN) and gain access to a secure online account the entity must properly complete this form and submit it to the Property Services Division at the mailing address located at the bottom of this form. Upon receipt of a properly completed form, the Property Services Division will issue a PIN within five (5) business days after the end of January via USPS mail to the person who signs this form. This PIN will then be used in lieu of an original signature when filing an annual property report electronically.

Name and address (City, State, ZIP Code) of Person Authorized Below to Obtain this Request	Taxpayer Company Name on Report
	Contact E-mail Address
	Contact Telephone Number

THIS FORM IS CONFIDENTIAL AND INFORMATION ON THIS FORM IS TO BE USED ONLY IN THE ASSESSMENT PROCESS.

TYPE OF REPORTING ENTITY: ☐ Telephone - 99 ☐ Railroad - 98 ☐ Rail Car Line - 97

DECLARATION		
<p>I, _____, being duly sworn, depose and say that each Annual Property Report containing the personal <small>(print legibly)</small> identification number to be assigned to me by the Property Services Division, is a true and complete statement of all property, both real and personal, owned and/or used for state assessed purposes by the within mentioned taxpayer for the reporting period covered by the report, and that all data provided for the purposes of determining eligibility for, and calculating credits available for the reporting period is true and accurate to the best of my knowledge.</p> <p>In addition, by affixing my signature below, I do hereby affirm that I am a person duly authorized to procure a confidential personal identification number on behalf of the stated taxpayer, by virtue of the authority granted to me as President Secretary, Superintendent, Chief Officer, Owner, or duly authorized agent with attached Power of Attorney, Letter of Authority, etc.</p>		
Signature (must be actual signature) and Title		Date
REQUIRED NOTARIZATION		
Subscribed and sworn to before me this _____ day of _____, 20_____.		
Notary Public, State of _____	County _____	
Signature of Notary Public _____	My Commission Expires _____	
Printed Name of Notary Public _____	Acting in the County of _____	
Property Services Division USE ONLY		
Company Parcel Number - 00 - 00 - 00 - 000 -	PIN Number	Date of PIN Issuance

Annual Reports are submitted online at www.michigan.gov/stateassessedproperty. If you have any questions, visit the Web site or contact the Property Services Division at 517-335-4410.

Send this **original** declaration by postal mail to:
Michigan Department of Treasury
Property Services Division
PO Box 30790
Lansing MI 48909

2019 24 and 12 Month Sales Ratio Study for Determining the 2020 Starting Base**Agenda Item #10**This form is utilized with your Sales Ratio Study to determine the ratio and true cash value amounts entered on Form 603, *Analysis for Equalized Valuation***NOTE: PAGE 2 CONTAINS INSTRUCTIONS THAT SHOULD BE REVIEWED PRIOR TO COMPLETING THIS FORM**

County Name:	City or Township Name:
Classification of Property (Ag, Com, Res, etc.)	
1 Agricultural Sales Study	

2017 to 2018 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2018 form L-4023 line 105.....	1.
2. Enter the assessed valuation before adjustment from the 2018 form L-4023 line 103.....	2.
3. 2017 to 2018 Adjustment Modifier. Divide line 1 by line 2	3. 0.0000

2018 to 2019 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2019 form L-4023 line 105.....	4.
5. Enter the assessed valuation before adjustment from the 2019 form L-4023 line 103.....	5.
6. 2018 to 2019 Adjustment Modifier. Divide line 4 by line 5	6. 0.0000

2017 to 2019 Adjustment Modifier

7. 2017 to 2019 Adjustment Modifier. Multiply line 3 by line 6	7.
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24 Month Sales Study

A Year of Assessment	B Sales Period	C Number of Sales	D Total Assessed Value for Sales	E Applicable Adjustment Modifier	F Adjusted Assessed Value	G Total Adjusted Prices	H Adjusted % Ratio (col. F ÷ col. G)
2017	4/17 - 9/17						0.00%
2017	10/17 - 3/18						0.00%
12 Month Total Sales		-		12 Month Total Sales	-	-	0.00%
2018	4/18 - 9/18			0.0000			0.00%
2018	10/18 - 3/19			0.0000			0.00%
12 Month Total Sales		-		12 Month Total Sales	-	-	0.00%
24 Month Total Sales		-		24 Month Total Sales	-	-	
*24 Month Mean Adjusted Ratio							0.00%

*** Important:**

For sales from April 2017 through March 2018, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2018 through March 2019. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (L-4018).

12 Month / Single Year Sales Study**L-4047**

A Year of Assessment	B Sales Period	C Number of Sales	D Total Assessed Value for Sales	E Applicable Adjustment Modifier	F Adjusted Assessed Value	G Total Prices for Sales	H Adjusted Ratio % (col. F ÷ col. G)
2018	10/18 - 3/19	-	-	0.0000		-	0.00%
2019	4/19 - 9/19			1.0000			0.00%
12 Month Total Sales		-		12 Month Total Sales	-	-	
** 12 Month Aggregate Adjusted Ratio							

**** Important:**

For sales from October 2018 through September 2019, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (L-4018).

2017 March Board of Review valuations are compared with sales transacted during the last nine months of 2017 and those transacted in the first three months of 2018.

2018 March Board of Review valuations are compared with sales transacted during the last nine months of 2018 and those transacted in the first three months of 2019.

2019 March Board of Review valuations are compared with sales transacted during April through September of 2019.

INSTRUCTIONS FOR FORM 2793 (L-4017 & L-4047)

1. Complete the county and local unit information at the top of the page.
2. Indicate the classification of the property in the yellow box in front of the "01".
3. Enter the appropriate value from Form L-4023, line 405, in line 1 of the form.
4. Enter the appropriate value from Form L-4023, line 403, in line 2 of the form.
5. Enter the appropriate value from Form L-4023, line 405, in line 4 of the form.
6. Enter the appropriate value from Form L-4023, line 403, in line 5 of the form.
7. Enter the number of sales, total assessed values and total of prices from Form L-4015 in lines A thru H.

Note the small yellow highlighted box found between “*24 Month Mean Adjusted Ratio” and the box containing the ratio.

Note the small yellow highlighted box found between “*12 Month Aggregate Adjusted Ratio” and the box containing the ratio.

Place an asterisk character in the small yellow highlighted box that corresponds to the ratio that will be carried to Form 603 (formerly L-4018R), *Analysis for Equalized Valuation – Real Property*. This will identify the ratio that is to be carried to Form 603. However, it will **not** automatically post the ratio to Form 603, you must manually enter the ratio.

Note: Form 2793 (formerly L-4017 and L-4047) is subject to review and audit for compliance by the State Tax Commission.

DRAFT 06-10-19

2020 Electronic Signature Declaration for Annual State Equalization Reports For Electronic Filing of Forms L-4023, L-4024, L-4046, L-4402, and L-4626

INSTRUCTIONS: Any County Equalization Director who wishes to use an electronic signature on annual equalization reports or wishes to gain access to their secure county online account, must properly complete this form and submit it by USPS mail to the Property Services Division to the mailing address located at the bottom of this form. Upon receipt of a properly completed form, the Property Services Division will issue a unique Username via USPS mail to the County Equalization Director's official mailing address that is on file with the State Tax Commission. The Property Services Division will then issue via email a Personal Identification Number (PIN) within five (5) business days to the County Equalization Director's official email address that is on file with the State Tax Commission. This PIN will then be used in lieu of an original signature when filing annual equalization reports electronically.

County Name on Report and Office Address (City, State, ZIP Code)	Name of Equalization Director
	E-mail Address
	Telephone Number

THIS FORM IS CONFIDENTIAL AND INFORMATION ON THIS FORM IS TO BE USED ONLY IN THE EQUALIZATION PROCESS.

DECLARATION	
<p>I, _____, being duly sworn, depose and say that the equalization forms submitted using the personal (print legibly)</p> <p>identification number assigned to me by the Property Services Division, which contain the county property information required under MCL 209.1 et. seq. and MCL 211.1 et. seq. to be reported for state equalization purposes for the reporting period for the county for which such account has been created, are true and accurate to the best of my knowledge.</p> <p>In addition, by affixing my signature below, I do hereby affirm that I am a person duly authorized to procure a confidential personal identification number on behalf of the County, by virtue of the authority granted to me as County Equalization Director.</p>	
Equalization Director Signature (must be actual signature)	Date
REQUIRED NOTARIZATION	
Subscribed and sworn to before me this _____ day of _____, 20_____.	
Notary Public, State of _____	County _____
Signature of Notary Public _____	My Commission Expires _____
Printed Name of Notary Public _____	Acting in the County of _____
FOR PROPERTY SERVICES DIVISION USE ONLY	
Username _____	Date of Username Issuance _____

Please return the signed and completed form by regular mail no later than February 28. If you have any questions, visit www.michigan.gov/stateequalization or contact the Property Services Division at 517-335-4410.

Send this **original** declaration by USPS mail to:
Michigan Department of Treasury
Property Services Division
PO Box 30790
Lansing, MI 48909

Local Unit of Government Name	County Name	Month	Year

Planned Status as of LAST DAY OF THE CURRENT YEARLY QUARTER	Agricultural - 100			Commercial - 200			Industrial - 300			Residential - 400		
	# of parcels in class/to be reviewed	# of parcels completed	% completed	# of parcels in class/to be reviewed	# of parcels completed	% completed	# of parcels in class/to be reviewed	# of parcels completed	% completed	# of parcels in class/to be reviewed	# of parcels completed	% completed
Field Work												
Appraisal Data Entry												
Sketch Data Entry												
Other Categories	% Complete			% Complete			% Complete			% Complete		
Sales Data Entry if Applicable												
Land Value Determination												
ECF Analysis/ Determination												

Local Unit of Government Name	County Name	Month	Tax Year Reappraisal to be Implemented
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Land Value and ECF: Enter comments for each classification in the applicable fields provided below. Include the status of developing land value tables and ECF neighborhoods.

Real Property Classification	Land Value Comments	ECF Comments
Agricultural - 100		
Commercial - 200		
Industrial - 300		
Residential - 400		
Additional Overall Comment for the Reappraisal Land Value and ECF Status at Large		
CONTACT INFORMATION		
Hours for Assessor's Office	Address	Phone Number
		E-mail Address
Comments		
LOCAL UNIT REPRESENTATIVE CERTIFICATION		
Name	Title	Signature
		Date
REAPPRAISAL FIRM CERTIFICATION		
Name	Title	Signature
		Date

This form is due the first Monday of April, July, and October, and on January 2, and must be submitted to the State Tax Commission and County Equalization while the local unit reappraisal is ongoing.

The completed form must be signed by a local unit representative. The local unit representative may be the assessor of record who is the assessor of record with State Tax Commission or the local unit supervisor or manager. The completed form must also be signed by an owner or manager of the reappraisal firm hired by the local unit to administer the reappraisal. The form must be submitted directly to County Equalization and by e-mail to the State Tax Commission at state-tax-commission@michigan.gov.

The form is to be reviewed and approved by County Equalization. If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of each completed form. If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the final submission of the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identified as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

Final submission is due to the State Tax Commission and County Equalization Department by COB on January 2 of the implementation year.

Application for State Tax Commission Approval of Village Assessment

Issued under authority of Public Act 86 of 2014, as amended (MCL 123.1345(x)(ii) and MCL 123.1353(4)).

MCL 211.10d(7) provides that a Village that is located in more than 1 assessing district may, in a form and manner prescribed by the State Tax Commission, request State Tax Commission approval that the assessment of property within the Village be combined with the assessment of property in 1 of those assessing districts.

This application must be filled out in its entirety and must include a resolution approved by the receiving assessing district and the Village approving the assessment of the Village property in one of the assessing districts. The resolution must state the name of the assessing district or County Equalization Department that will assume responsibility for the assessment of all of the Village property.

PART 1: VILLAGE INFORMATION			
Name of Village		County Name	
Mailing Address		City	State ZIP Code
Contact Person Name	E-mail Address		Telephone Number
Village Office Hours			
PART 2: ASSESSMENT INFORMATION			
If there are more than three (3) Assessment Districts, attach a separate page with the additional information.			
Name of Assessment District 1		County Name	
Mailing Address		City	State ZIP Code
Contact Person Name	E-mail Address		Telephone Number
Name of Assessment District 2		County Name	
Mailing Address		City	State ZIP Code
Contact Person Name	E-mail Address		Telephone Number
Name of Assessment District 3		County Name	
Mailing Address		City	State ZIP Code
Contact Person Name	E-mail Address		Telephone Number
Name of Assessing District or County Equalization Department that will Assume Responsibility for Assessment of all of the Village Property		County Name	
Name of Assessor on Record	E-mail Address		Telephone Number
Mailing Address	City	State	ZIP Code
PART 3: CERTIFICATION			
I indicate by my signature below that the Village identified above is requesting State Tax Commission Approval to allow the assessing district also identified above to assume responsibility for the assessment of all property in the Village.			
Signature	Title/Position		Date

STATE TAX COMMISSION MEETING

Complaint Dismissals

August 20, 2019

The following complaints pertaining to the malfeasance, misfeasance, or nonfeasance of an assessing officer or local unit assessing office have proceeded to investigatory review, pursuant to the Complaint Process Regarding Assessment Administration Practices approved by the State Tax Commission on December 16, 2015. Upon review of responses provided by the assessor and/or local unit, Commission staff has determined that no further action is necessary and recommends that the State Tax Commission dismiss the complaints.

COUNTY	UNIT	ASSESSOR	DATE RECEIVED	COMPLAINT	REQUESTED ACTION
Kent	Sparta Township	Clifford Turner (MMAO)	April 10, 2019	A complaint regarding Clifford Turner, assessor for Sparta Township, Kent County was received on April 10, 2019. The complaint asserted that the assessor was miscalculating the tentative taxable value on assessment notices by not correctly applying the inflation rate multiplier; providing false evidence and/or testimony at Michigan Tax Tribunal hearings. Providing false information at Board of Review meetings; intentionally over-assessing properties; and intentionally under-assessing properties owned by Board of Review members. Staff reviewed the complaint and then requested a response and supplemental information from the assessor. The response from the assessor was received June 24, 2019. Staff reviewed the information provided and on July 26, 2019 staff found that there was no evidence of misfeasance, malfeasance, or nonfeasance of duties by the assessor.	No further action is necessary for this complaint. Staff recommends that the complaint be dismissed.

COUNTY	UNIT	ASSESSOR	DATE RECEIVED	COMPLAINT	REQUESTED ACTION
Washtenaw	Lyndon Twp	Patricia Zamenski (MAAO)	April 15, 2019	A complaint regarding Patricia Zamenski, assessor for Lyndon Township, Washtenaw County was received on April 15, 2019. The complaint asserted that the assessor provided advice and/or instructions to property owners to execute quit claim deeds without thoroughly reviewing the existing deeds and parcel descriptions. Staff reviewed the complaint and then requested a response and supplemental information from the assessor. The response from the assessor was received June 17, 2019. Staff reviewed the information provided and on July 26, 2019 staff found that there was no evidence of misfeasance, malfeasance, or nonfeasance of duties by the assessor.	No further action is necessary for this complaint. Staff recommends that the complaint be dismissed.
Clare	Lincoln Twp	Rebecca Taylor (MAAO)	April 18, 2019	A complaint regarding Rebecca Taylor, assessor for Lincoln Township, Clare County was received on April 18, 2019. The complaint asserted that the assessor established the 2019 assessed and taxable values without consideration of the 2018 Tax Tribunal final determination of value and that the 2019 taxable value was at an amount greater than the prior year's taxable value multiplied by the inflation rate multiplier for 2019. Staff reviewed the complaint and then requested a response and supplemental information from the assessor. The response from the assessor was received June 17, 2019. Staff reviewed the information provided and on July 26, 2019 staff found that there was no evidence of misfeasance, malfeasance, or nonfeasance of duties by the assessor.	No further action is necessary for this complaint. Staff recommends that the complaint be dismissed.

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION
OFFICIAL ORDER**

Whereas, a properly noticed hearing was scheduled to commence on July 9, 2019 before the Michigan Office of Administrative Hearings and Rules (MOAHR) Docket No. 19-022906 regarding potential misfeasance, malfeasance, or nonfeasance of duties by assessor R. James LeViere.

Whereas, the parties reached an agreement to resolve this matter without a hearing, with the terms of the agreement as set forth in the parties signed Stipulation and Dismissal Without Prejudice filed with MOAHR on June 27, 2019.

Whereas, MOAHR issued an Order of Dismissal on July 9, 2019.

NOW THEREFORE IT IS ORDERED that:

1. The Stipulation and Dismissal and MOAHR Order of Dismissal are adopted by reference and made a part of this Official Order.
2. R. James LeViere shall surrender his assessor's license #R-6777 on or before December 31, 2019.
3. R. James LeViere shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES

STATE TAX COMMISSION,

Docket No. 19-022906

Petitioner,

v

JAMES R. LEVIERE,

Respondent.

Michael S. Hill (P73084)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner
PO Box 30754
Lansing, Michigan 48909
(517) 335-7584
Hillm19@michigan.gov

Peter A. Poznak (P27948)
Attorney for Respondent
Poznak, Dyer, Kanar, Schefsky,
Thompson, PLC
143 McDonald St.
Midland, MI 48640-5118
(989) 832-1770

STIPULATION AND DISMISSAL WITHOUT PREJUDICE

A formal hearing is scheduled for July 9, 2019 regarding allegations of improper assessment administration practices by R. James LeViere including misfeasance, malfeasance, and/or nonfeasance of duty in violation of State Tax Commission General Rule 209.155. The parties have reached an agreement to resolve this matter without a hearing on the following terms:

1. R. James LeViere will voluntarily surrender his assessor's license #R-6777 on or before December 31, 2019.
2. R. James LeViere shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license.

3. This matter is dismissed, without prejudice, subject to the State Tax Commission's express right to take any further action if R. James LeViere fails to comply with the above terms.

Respectfully submitted:
Dana Nessel
Attorney General




Michael S. Hill (P73084)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner

Dated: 6-27-19



David A. Buick
Executive Director
Michigan State Tax Commission

Dated: 06-27-2019



R. James LeViere
Respondent

Dated: 06-20-2019



Peter A. Poznak (P27948)
Attorney for Respondent

Dated: 6-26-2019

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION
OFFICIAL ORDER**

Whereas, a properly noticed hearing was scheduled to commence on August 12, 2019 before the Michigan Office of Administrative Hearings and Rules (MOAHR) Docket No. 19-013415 regarding potential misfeasance, malfeasance, or nonfeasance of duties by assessor Clarkson Most.

Whereas, the parties reached an agreement to resolve this matter without a hearing, with the terms of the agreement as set forth in the parties signed Stipulation and Dismissal Without Prejudice filed with MOAHR on July 31, 2019.

Whereas, MOAHR issued an Order of Dismissal on August 2, 2019.

NOW THEREFORE IT IS ORDERED that:

1. The Stipulation and Dismissal and MOAHR Order of Dismissal are adopted by reference and made a part of this Official Order.
2. Clarkson Most shall surrender his assessor's license #R-7054 on or before December 31, 2019.
3. Clarkson Most shall not act as the assessor of record for any local unit of government upon surrender of his assessor's license and after that shall not be an assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until he successfully completes the assessor education and certification examinations required to hold such position.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

RECEIVED

JUL 31 2019

MICHIGAN OFFICE OF ADMINISTRATIVE
HEARINGS AND RULES

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES

STATE TAX COMMISSION,

Docket No. 19-013415

Petitioner,

v

CLARKSON MOST,

Respondent.

Matthew B. Hodges (P72193)
Assistant Attorney General
Attorneys for Petitioner
Revenue and Tax Division
P.O. Box 30754
Lansing, MI 48909
(517) 335-7584
HodgesM@michigan.gov

Clarkson Most
Respondent
Assessor-Allis Township
18443 One Mile Hy
Onaway, MI 49765

STIPULATION AND DISMISSAL WITHOUT PREJUDICE

A formal hearing in the above-captioned matter is scheduled for August 12, 2019 regarding allegations of improper assessment administration practices by Respondent, including misfeasance, malfeasance, and/or nonfeasance of duty in violation of State Tax Commission General Rule 209.155. The parties have reached an agreement, subject to final State Tax Commission approval at its next public meeting, to resolve this matter without a hearing on the following terms:

1. Clarkson Most will forego the scheduled administrative hearing opportunity in the above-referenced matter and instead voluntarily surrender his assessor's license, #R-7054, on or before December 31, 2019.

2. Clarkson Most shall not act as the assessor of record for any local unit of government in Michigan upon surrender of his assessor's license and after that shall not be the assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until he successfully completes the assessor education and certification examinations required to hold such position.

3. This agreement is subject to the State Tax Commission's formal approval at a public meeting. The State Tax Commission expressly reserves the right to take further action if Clarkson Most fails to comply with the above terms.

4. Based on the foregoing, this matter should be dismissed without prejudice.

Respectfully submitted,
Dana Nessel
Attorney General

Dated: 07/31/19



Matthew B. Hodges (P72193)
Assistant Attorney General
Attorney for Petitioner

Dated: 07-31-19



David A. Buick, Executive Director
Michigan State Tax Commission
Petitioner

Dated: 7/30/19



Clarkson Most, *In Pro Per*
Respondent

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION
OFFICIAL ORDER**

Whereas, a properly noticed hearing was scheduled to commence on August 12, 2019 before the Michigan Office of Administrative Hearings and Rules (MOAHR) Docket No. 19-013416 regarding potential misfeasance, malfeasance, or nonfeasance of duties by assessor Martha Roznowski.

Whereas, the parties reached an agreement to resolve this matter without a hearing, with the terms of the agreement as set forth in the parties signed Stipulation and Dismissal Without Prejudice filed with MOAHR on August 8, 2019.

NOW THEREFORE IT IS ORDERED that:

1. The Stipulation and Dismissal is adopted by reference and made a part of this Official Order.
2. Martha Roznowski shall surrender her assessor's license #R-5915 on or before December 31, 2019.
3. Martha Roznowski shall not act as the assessor of record for any local unit of government upon surrender of her assessor's license and after that shall not be an assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until she successfully completes the assessor education and certification examinations required to hold such position.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM

STATE TAX COMMISSION,

Docket No. 19-013416

Petitioner,

v

MARTHA ROZNOWSKI,

Respondent.

Michael S. Hill (P73084)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner
PO Box 30754
Lansing, Michigan 48909
(517) 335-7584
HillM19@michigan.gov

Martha Roznowski
Respondent
5816 M-65
Posen, MI 49776

STIPULATION RESOLVING HEADING

A formal hearing is scheduled for August 12, 2019 regarding allegations of improper assessment administration practices by Martha Roznowski including misfeasance, malfeasance, and/or nonfeasance of duty in violation of State Tax Commission General Rule 209.155. The parties have reached an agreement to resolve this matter without a hearing on the following terms:


1. Martha Roznowski will forego the scheduled administrative hearing opportunity in the above referenced matter and instead voluntarily surrender her assessor's license, #R-5915, on or before December 31, 2019.

2. Martha Roznowski shall not act as the assessor of record for any local unit of government in Michigan upon surrender of her assessor's license, and after that shall not be the assessor of record for any local unit of government or hold any position requiring State Tax Commission assessor certification (e.g., assessor of record, equalization director, etc.) unless or until she successfully completes the assessor education and certification examinations required to hold such position.


3. This agreement is subject to the State Tax Commission's formal approval at a public meeting. The State Tax Commission expressly reserves the right to take further action if Martha Roznowski fails to comply with the above terms.

4. Based on the foregoing, this matter should be dismissed without prejudice.

Respectfully submitted:
Dana Nessel
Attorney General


Michael S. Hill (P73084)
Assistant Attorney General
Revenue and Tax Division
Attorney for Petitioner

Dated: 8-6-19


David A. Buick
Executive Director
Michigan State Tax Commission

Dated: 8-8-19


Martha Roznowski
Respondent

Dated: 8-6-19

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION
OFFICIAL ORDER**

FINDINGS OF FACT

Whereas the State Tax Commission at its meeting on August 20, 2019 received a report and recommendation from regarding Patrick Couch, MCAO and

Whereas a properly noticed hearing was held on April 18, 2018 before the Michigan Administrative Hearing System (now Michigan Office of Administrative Hearings and Rules) and

Whereas on June 5, 2018 the Michigan Administrative Hearing System issued and entered a Proposal for Decision which found that Patrick Couch, was responsible for nonfeasance of his duties as an assessing official, and recommended the State Tax Commission take action regarding Patrick Couch's certification as it deems appropriate and

Whereas the State Tax Commission entered an Official Order at its meeting on November 20, 2018, following a Consent Agreement, in which Patrick Couch's certification in assessment administration was suspended pending full participation and successful completion of the Michigan Certified Assessing Officer program and

Whereas Patrick Couch has fully participated in and successfully completed the Michigan Certified Assessing Officer program, including passing the exam.

CONCLUSIONS OF LAW

THEREFORE be it resolved that Patrick Couch is released from suspension and his certificate in assessment administration is hereby REINSTATED from the effective date this Official Order is issued and entered.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

David A. Buick, Executive Director

DRAFT

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the Limestone Township, Alger County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Limestone Township, Alger County

Agricultural Real Property:	\$	506,900
Commercial Real Property:	\$	100,500
Industrial Real Property:	\$	0
Residential Real Property:	\$	24,782,600
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 25,390,000
Total Personal Property:	\$	563,500
 Total Real & Personal Property:	 \$	 25,953,500

2018 Taxable Valuations – Limestone Township, Alger County

Agricultural Real Property	\$	326,049
Commercial Real Property	\$	86,502
Industrial Real Property	\$	0
Residential Real Property	\$	17,364,739
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 17,777,290
Total Personal Property	\$	563,500
 Total Real and Personal Property	 \$	 18,340,790

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Limestone Township, Alger County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
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In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the DeTour Township, Chippewa County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – DeTour Township, Chippewa County

Agricultural Real Property:	\$	0
Commercial Real Property:	\$	2,161,700
Industrial Real Property:	\$	486,900
Residential Real Property:	\$	63,552,200
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	\$	66,200,800
Total Personal Property:	\$	1,837,100
 Total Real & Personal Property:	\$	68,037,900

2018 Taxable Valuations – DeTour Township, Chippewa County

Agricultural Real Property	\$	0
Commercial Real Property	\$	1,985,674
Industrial Real Property	\$	773,318
Residential Real Property	\$	50,799,623
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	\$	53,271,115
Total Personal Property	\$	1,837,100
 Total Real and Personal Property	\$	55,108,215

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to DeTour Township, Chippewa County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the Raber Township, Chippewa County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Raber Township, Chippewa County

Agricultural Real Property:	\$	3,720,700
Commercial Real Property:	\$	1,469,000
Industrial Real Property:	\$	0
Residential Real Property:	\$	34,377,900
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 39,567,600
Total Personal Property:	\$	1,376,200
 Total Real & Personal Property:	 \$	 40,943,800

2018 Taxable Valuations – Raber Township, Chippewa County

Agricultural Real Property	\$	2,606,130
Commercial Real Property	\$	1,224,776
Industrial Real Property	\$	0
Residential Real Property	\$	28,495,915
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 32,326,821
Total Personal Property	\$	1,376,200
 Total Real and Personal Property	 \$	 33,703,021

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Raber Township, Chippewa County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

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David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on October 22, 2018 the State Tax Commission assumed jurisdiction of the Escanaba Township, Delta County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Escanaba Township, Delta County

Agricultural Real Property:	\$ 4,349,700
Commercial Real Property:	\$ 2,030,700
Industrial Real Property:	\$ 1,579,500
Residential Real Property:	\$ 104,019,800
Timber Cutover Real Property:	\$ 0
Developmental Real Property:	\$ 0
 Total Real Property:	 \$ 111,979,700
Total Personal Property:	\$ 13,632,232
 Total Real & Personal Property:	 \$ 125,611,932

2018 Taxable Valuations – Escanaba Township, Delta County

Agricultural Real Property	\$ 2,433,216
Commercial Real Property	\$ 1,630,497
Industrial Real Property	\$ 1,007,353
Residential Real Property	\$ 94,449,277
Timber Cut-Over Real Property	\$ 0
Developmental Real Property	\$ 0
 Total Real Property	 \$ 99,520,343
Total Personal Property	\$ 13,632,232
 Total Real and Personal Property	 \$ 113,152,575

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Escanaba Township, Delta County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
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The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on December 12, 2017 the State Tax Commission assumed jurisdiction of the Ingham Township, Ingham County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2017 assessed and taxable valuations as listed:

2017 Assessed Valuations – Ingham Township, Ingham County

Agricultural Real Property:	\$	23,769,224
Commercial Real Property:	\$	1,527,893
Industrial Real Property:	\$	0
Residential Real Property:	\$	66,968,376
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	49,015
 Total Real Property:	 \$	 92,314,508
Total Personal Property:	\$	5,650,997
 Total Real & Personal Property:	 \$	 97,965,505

2017 Taxable Valuations – Ingham Township, Ingham County

Agricultural Real Property	\$	10,040,110
Commercial Real Property	\$	1,187,767
Industrial Real Property	\$	0
Residential Real Property	\$	58,394,701
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	48,643
 Total Real Property	 \$	 69,671,221
Total Personal Property	\$	5,650,997
 Total Real and Personal Property	 \$	 75,322,218

NOW THEREFORE, it is ordered that the 2017 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2017.

Further, it is ordered that jurisdiction of the 2017 assessment roll be returned to Ingham Township, Ingham County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on June 5, 2018 the State Tax Commission assumed jurisdiction of the Broomfield Township, Isabella County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Broomfield Township, Isabella County

Agricultural Real Property:	\$	14,166,800
Commercial Real Property:	\$	1,804,700
Industrial Real Property:	\$	2,774,500
Residential Real Property:	\$	65,328,500
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 84,074,500
Total Personal Property:	\$	5,538,100
 Total Real & Personal Property:	 \$	 89,612,600

2018 Taxable Valuations – Broomfield Township, Isabella County

Agricultural Real Property	\$	8,862,687
Commercial Real Property	\$	1,482,531
Industrial Real Property	\$	2,416,825
Residential Real Property	\$	56,266,447
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 69,028,490
Total Personal Property	\$	5,538,100
 Total Real and Personal Property	 \$	 74,566,590

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Broomfield Township, Isabella County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on April 17, 2017 the State Tax Commission assumed jurisdiction of the City of St. Ignace, Mackinac County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, on August 21, 2018 the State Tax Commission assumed jurisdiction of City of St. Ignace, Mackinac County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, on February 12, 2019 the State Tax Commission ordered that the 2017 and 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the years of 2017 and 2018 and

Whereas, the City of St. Ignace was billed for costs associated with the assumption of jurisdiction and

Whereas, the City of St. Ignace has paid the money owed in full

NOW THEREFORE, it is ordered that jurisdiction of the 2017 and 2018 assessment roll be returned to the City of St. Ignace, Mackinac County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on June 11, 2019 the State Tax Commission assumed jurisdiction of the Skandia Township, Marquette County 2019 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2019 assessed and taxable valuations as listed:

2019 Assessed Valuations – Skandia Township, Marquette County

Agricultural Real Property:	\$	340,400
Commercial Real Property:	\$	547,700
Industrial Real Property:	\$	337,900
Residential Real Property:	\$	29,252,300
Timber Cutover Real Property:	\$	1,791,500
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 32,269,800
Total Personal Property:	\$	1,125,100
 Total Real & Personal Property:	 \$	 33,394,900

2019 Taxable Valuations – Skandia Township, Marquette County

Agricultural Real Property	\$	292,250
Commercial Real Property	\$	505,101
Industrial Real Property	\$	321,031
Residential Real Property	\$	22,624,933
Timber Cut-Over Real Property	\$	741,441
Developmental Real Property	\$	0
 Total Real Property	 \$	 24,484,756
Total Personal Property	\$	1,125,100
 Total Real and Personal Property	 \$	 25,609,856

NOW THEREFORE, it is ordered that the 2019 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2019.

Further, it is ordered that jurisdiction of the 2019 assessment roll be returned to Skandia Township, Marquette County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, on November 20, 2018 the State Tax Commission assumed jurisdiction of the Riverside Township, Missaukee County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the roll and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – Riverside Township, Missaukee County

Agricultural Real Property:	\$	26,904,200
Commercial Real Property:	\$	2,688,800
Industrial Real Property:	\$	226,800
Residential Real Property:	\$	29,466,700
Timber Cutover Real Property:	\$	0
Developmental Real Property:	\$	0
 Total Real Property:	 \$	 59,286,500
Total Personal Property:	\$	3,774,300
 Total Real & Personal Property:	 \$	 63,060,800

2018 Taxable Valuations – Riverside Township, Missaukee County

Agricultural Real Property	\$	12,625,413
Commercial Real Property	\$	2,614,890
Industrial Real Property	\$	144,234
Residential Real Property	\$	23,245,988
Timber Cut-Over Real Property	\$	0
Developmental Real Property	\$	0
 Total Real Property	 \$	 38,630,525
Total Personal Property	\$	3,774,300
 Total Real and Personal Property	 \$	 42,404,825

NOW THEREFORE, it is ordered that the 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the year 2018.

Further, it is ordered that jurisdiction of the 2018 assessment roll be returned to Riverside Township, Missaukee County without prejudice and without cost.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D., 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on August 20, 2019 received a report regarding Clayton Township, Arenac County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2017 which indicated: the township did not have a proper ECF study for the commercial or industrial class and did not have proper land value maps. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in August of 2018 that indicated the Township did not supply the requested information regarding the ECF studies or the land value maps and

Whereas, the Township was notified by letter that due to the recurring deficiencies, a recommendation would be made to the State Tax Commission to assume jurisdiction of the assessment roll and

Whereas, in September of 2018, a letter was sent to the Township indicating that due to the intention of the Township to hire a new assessor, in lieu of assumption of jurisdiction, the Township would be provided additional time to fix the deficiencies noted in the review and that a follow up review would take place after the completion of the 2019 assessment roll and

Whereas, in May of 2019, a follow up review indicated that the ECF studies and conclusions did not match the factors used in the database for the commercial and industrial classes and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as

provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Clayton Township, Arenac County.

Further, the Commission orders that Clayton Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Clayton Township, covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on August 20, 2019 received a report regarding Burleigh Township, Iosco County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2016 which indicated: the township did not have Board of Review minutes, form L-4035a was not properly completed, did not have a documented ECF study, did not have proper land value maps, and there were excessive land value adjustments without reasons. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2017 roll and

Whereas, the Township underwent a follow up review in June of 2017 that indicated the Township did not provide an ECF analysis for the Agricultural, Commercial, and Industrial classes, did not have proper land value maps and no land value determination studies were provided. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, in January of 2018, a letter from the STC was sent to the Township notifying them that the certification of their assessor of record had been revoked. The 2018 assessment roll for the Township was not certified by a qualified certified assessing officer and the roll was assumed by the STC in June of 2018 and

Whereas, a follow up review indicated that there was not a proper ECF study for all classes and the Township did not have proper land value maps. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2019 roll and

Whereas, a follow up review indicated that the ECF analysis was not able to be reconciled and that the spreadsheet analysis did not support the final ECF conclusions made by the assessor and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the

roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Burleigh Township, Iosco County.

Further, the Commission orders that Burleigh Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Burleigh Township, covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided in Act 147, P.A. 1960.

David A. Buick, Executive Director

**STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION**

OFFICIAL ORDER

Whereas, the State Tax Commission at its meeting on August 20, 2019 received a report regarding Grant Township, Iosco County and

Whereas, the staff report indicated that the Township underwent an AMAR Review in 2016 which indicated: the township did not have a proper policy regarding public inspection of records, did not have Board of Review minutes, for L-4035a was not properly completed, did not have documented ECF studies, did not have proper land value maps, and had land value adjustments without reason. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2017 roll and

Whereas, the Township underwent a follow up review in June of 2017 that indicated the Township did not provide a land analysis, did not have a proper ECF analysis, and did not have proper land value maps. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2018 roll and

Whereas, the Township underwent a follow up review in August of 2018 that indicated the Township did not perform an ECF study for the Agricultural, Commercial, and Industrial classes and did not have proper land value maps. The Township presented a corrective action plan that stated they would correct the deficiencies noted in the review for the 2019 roll and indicated that the assessor would be attending training classes for the proper development of ECF studies and

Whereas, a follow up review indicated that the ECF analysis was not able to be reconciled and that the spreadsheet analysis did not support the final ECF conclusions made by the assessor and

Whereas, Michigan Compiled Law 211.10f(1) provides that "If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an

appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d (Michigan Compiled Law 211.10d). The commission shall consider the quality of the tax maps and appraisal records required by section 10e (Michigan Compiled Law 211.10e) as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.”

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission hereby assumes jurisdiction of the 2019 ad valorem assessment roll of Grant Township, Iosco County.

Further, the Commission orders that Grant Township hire an outside party approved by the Commission to fix the deficiencies noted in the roll and to complete that work for the 2020 assessment roll.

Further, the Commission orders that a bill shall be sent to Grant Township, covering the time and expenses incurred by the State Tax Commission for implementation of this order.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 20th day of August, A.D. 2019.



Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard Kutschman, Member

I hereby certify that this is a true copy of the
Order of the State Tax Commission on file in
The State Tax Commission Office as provided
In Act 147, P.A. 1960.

David A. Buick, Executive Director



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: August 20, 2019

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: Re-certifications and New Certifications of Computerized Tax Rolls

The following units have certified that the requirements of Act 112 of 1990, MCL 211.42a as amended, and the conditions of Public Act 140 of 2015 are being met and request the State Tax Commission certify the computerized tax roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: August 9, 2019

New Certifications:

Isabella County
Village of Rosebush

Jackson County
Henrietta Township

Mecosta County
Hinton Township
Mecosta Township
Morton Township

New Certification Denials: None

Recertification's:

Isabella County
Coe Township
Wise Township

Midland County
Mt. Haley Township



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: August 20, 2019

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: New Certifications and Recertifications of Computerized Assessment Rolls

The following units have certified that the requirements of Act 206 of 1893, MCL 211.24 as amended, and the conditions of Public Act 25 of 2016 are being met and request the State Tax Commission certify the use of a computerized database as the assessment roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: August 9, 2019

New Certifications:

Cass County
Jefferson Township

Recertifications:

Oakland County
City of Rochester Hills



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: August 20, 2019

TO: David A. Buick, Executive Director
State Tax Commission

FROM: Patrick G. Huber, Manager
Property Tax Exemption Section

SUBJECT: OPRA Qualified Local Governmental Units

The Property Tax Exemption Section has reviewed the list of Qualified Local Governmental Units as defined in Section 2(k) of the Obsolete Property Rehabilitation Act (Public Act 146 of 2000, as amended). This list was last updated on June 5, 2018, and there are no new local units being added to the list at this time.

Attached is a copy of the qualifying communities list for approval at the August 20, 2019 meeting of the State Tax Commission.

If you have any questions, please feel free to contact me.

Obsolete Property Rehabilitation Act (OPRA)
PA 146 of 2000, as amended
Qualified Local Governmental Units

Section 2(k) of the act gives the qualifications that must be met in order for a local unit to be a qualified local governmental unit. There are separate qualifications for cities, townships and villages.

Cities:

Adrian	Ecorse	Kalamazoo	Pinconning
Albion	Escanaba	Kingsford	Pontiac
Allegan	Ferndale	Lake City	Port Huron
Alma	Flint	Lansing	Portage
Alpena	Frankfort	Lapeer	Reading
Ann Arbor	Gaastra	Lincoln Park	Reed City
Bad Axe	Gaylord	Livonia	River Rouge
Bangor	Gibraltar	Ludington	Rogers City
Battle Creek	Gladstone	Madison Heights	Saginaw
Bay City	Gladwin	Manistee	St. Ignace
Benton Harbor	Grand Haven	Manistique	St. Johns
Bessemer	Grand Rapids	Marine City	St. Joseph
Big Rapids	Grayling	Marquette	St. Louis
Bronson	Hamtramck	Marshall	Sandusky
Buchanan	Harbor Beach	Mason	Sault Ste. Marie
Burton	Harper Woods	Melvindale	Southfield
Cadillac	Harrison	Menominee	Standish
Caro	Harrisville	Midland	Stanton
Carson City	Hart	Monroe	Sturgis
Caspian	Hartford	Montrose	Tawas City
Center Line	Hastings	Mt. Clemens	Taylor
Charlevoix	Hazel Park	Mt. Morris	Three Rivers
Charlotte	Highland Park	Mt. Pleasant	Trenton
Cheboygan	Hillsdale	Munising	Traverse City
Coldwater	Holland	Muskegon	Vassar
Coleman	Houghton	Muskegon Hts.	Wakefield
Corunna	Howell	Niles	Warren
Crystal Falls	Inkster	Norton Shores	Wayne
Dearborn	Ionia	Norway	West Branch
Dearborn Heights	Iron Mountain	Oak Park	White Cloud
Detroit	Iron River	Olivet	Whittemore
Dowagiac	Ironwood	Omer	Wyandotte
Durand	Ishpeming	Onaway	Wyoming
East Lansing	Ithaca	Owosso	Ypsilanti
Eastpointe	Jackson	Petoskey	

Townships:

Benton Charter Twp.	Berrien County
Bridgeport Twp.	Saginaw County
Buena Vista Charter Twp.	Saginaw County
Genesee Twp.	Genesee County
Leoni Twp.	Jackson County
Mt. Morris Charter Twp.	Genesee County
Redford Charter Twp.	Wayne County
Royal Oak Charter Twp.	Oakland County

Villages:

Baldwin	Lake County
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(148 Total Qualifying Communities)



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

DATE: August 20, 2019

TO: Senator Jim Stamas, Chairperson Senate Appropriations Committee
Representative Shane Hernandez, Chairperson House Appropriations Committee
Senator Jim Runestad, Chairperson Senate Finance Committee
Representative Lynn Afendoulis, Chairperson House Tax Policy Committee
Christopher Harkins, Director, Senate Fiscal Agency
Mary Ann Cleary, Director, House Fiscal Agency

FROM: David A. Buick, Executive Director
Michigan State Tax Commission

SUBJECT: Neighborhood Enterprise Zone Homestead Exemption Report - 2018 Tax Year

Attached please find the Neighborhood Enterprise Zone Homestead Exemption Report for the 2018 tax year as required by Public Act 147 of 1992, the Neighborhood Enterprise Zone Act.

Background:

The Neighborhood Enterprise (NEZ) Zone Act, Public Act 147 of 1992, as amended, provides for the development and rehabilitation of residential housing located within eligible distressed communities. NEZ Homestead applications are filed, reviewed and approved by the local unit of government. Once an application is approved, the homeowner is eligible for a property tax exemption of between one-eighth and one-half of the city and county operating taxes levied, for a period of at least 6 years but not longer than 15 years. In exchange for the property tax exemption, the homeowner is required to invest a minimum of \$500 in their home within the first 3 years they receive the exemption. Cities currently participating with the NEZ Homestead exemption program include the City of Detroit, the City of Kalamazoo, the City of River Rouge, and the City of Traverse City. The requirement to annually submit this report to the legislature was the result of Public Act 284 of 2009.

Activity:

For the 2018 tax year, there were a total of 4,275 homesteads receiving an NEZ Homestead Exemption (see Table 1). Of this total, 257 were in their first year of receiving the exemption. There were 580 exemptions that were transferred to new owners and 6 exemptions that were revoked. The total estimated tax savings realized by the homeowners was \$2,234,009 (see Table 2), which includes \$1,819,698 from the City of Detroit, \$7,320 from the City of Kalamazoo, \$671 from the City of River Rouge, \$1,977 from the City of Traverse City, \$401,487 from Wayne County, \$1,780 from Kalamazoo County, and \$886 from Grand Traverse County. The average estimated tax savings per homestead in 2018 amounted to \$404 for City of Detroit

residents, \$212 for City of Kalamazoo residents, \$144 for City of River Rouge residents and \$334 for City of Traverse City residents (see Table 3).

Enc: NEZ Activity Report

Cc: Jeff Guilfoyle, Chief Deputy Treasurer
Joyce Parker, Deputy Treasurer of State/Local Finance
Paul Connors, Legislative Liaison
Heather S. Frick, Director, Bureau of Local Government Services

DRAFT

Table 1
NEZ Homestead Exemption¹

	<u>Exemptions</u>		<u>Transfers</u>		<u>Revocations</u>	
	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>
City of Detroit	5,376	4257	284	576	0	6
City of Kalamazoo	59	7	3	3	0	0
City of River Rouge	10	6	0	0	2	0
City of Traverse City	15	5	2	1	0	0
Total	5,461	4275	289	580	2	6

Table 2
Estimated Tax Savings from Taxing Units²

	<u>2017</u>	<u>2018</u>
City of Detroit	1,395,632	1,819,698
Wayne County	395,096	401,487
City of Kalamazoo	10,700	7,320
Kalamazoo County	2,603	1,780
City of River Rouge	900	671
Wayne County	255	190
City of Traverse City	4,522	1977
Grand Traverse County	<u>2,026</u>	<u>886</u>
Total	\$1,812,214	\$2,234,009

Table 3
Average Estimated Tax Savings per Homestead²

	<u>2017</u>	<u>2018</u>
City of Detroit	333	404
City of Kalamazoo	225	212
City of River Rouge	116	144
City of Traverse City	334	334
Average for all Communities	\$332	\$490

¹ As determined from data provided by the local unit assessor's office. Reports from previous years included the City of Hillsdale. These reports included incorrectly reported certificates. For the NEZ report for the 2018 tax year the City of Hillsdale has been removed.

² As calculated based on data provided by the local unit assessor's office.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: August 20, 2019

TO: Members of the State Tax Commission

FROM: Emily Leik, Departmental Analyst

SUBJECT: Charitable Nonprofit Housing Organization Exemption

Public Act 456 of 2014 allows for an exemption from the collection of taxes under the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. According to the Act, the State Tax Commission shall grant or deny the exemption after consultation with the State Treasurer or designee.

Enclosed is a list of various Habitat for Humanity County Organizations. All applications included in the attached list were reviewed by State Tax Commission staff, are determined to comply with the statutory requirements of Public Act 456 of 2014 and qualify for exemption.

It is recommended that you approve the applications effective on December 31, 2019 for the 2020 tax year, for either a period of three (3) or five (5) years with an expiration date of December 30, 2022 or December 30, 2024, or until one of the following events occurs:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

State Tax Commission
Applications for Exemption of Charitable Nonprofit Housing Property MCL 211.7kk
August 20, 2019 Meeting

Application Number	Name of Charitable Organization	Unit	Unit Type	County	Parcel Number	Years Approved
19-012	Homes of Hope	Detroit	City	Wayne	22097848	3 Years
19-014	Oceana County Habitat for Humanity Inc.	Shelby	Township	Oceana	64-046-598-001-00	5 Years
19-015	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-03-480-003	3 Years
19-016	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-14-262-050	3 Years
19-017	Oceana County Habitat for Humanity, Inc.	Shelby	Township	Oceana	64-012-740-000-01	5 Years
19-018	Greater Jackson Habitat for Humanity	Jackson	City	Jackson	4-013100000	5 Years
19-019	Greater Jackson Habitat for Humanity	Jackson	City	Jackson	4-013000000	5 Years
19-023	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-10-432-018	3 Years
19-024	Habitat for Humanity Huron Valley	Ypsilanti	Township	Washtenaw	K-11-11-407-002	3 Years
19-025	Habitat for Humanity - Grand Traverse Region	Leland	Township	Leelanau	45-009-024-006-10	3 Years