

2010 Annual Report

Michigan State Tax
Commission

February 14, 2011



About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. The State Tax Commission has been preparing and submitting Annual Reports since 1900. Submission of this 111th annual report is mandated by MCL 211.151.

Executive Order 2009-51 effective December 28, 2009 eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission. This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to contact with questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51, also gave the Commission the responsibility for certification and education of assessors. The Commission focused a great deal of time and effort during 2010 on the implementation of new educational programs and certification requirements for assessing officers in Michigan. The Commission wants to take this opportunity to thank staff and their volunteer committee members for all their hard work during 2010 to improve assessment administration in Michigan.

The following is a summary of the key components of the work of the Commission.

➤ **State Equalized Valuations**

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data

received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ **Assessment of State Assessed Properties**

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, telegraph, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

Public Act 513 of 2004 provided that, starting in 2005, the State Tax Commission shall provide a report to local governmental units of Taxable Values of certain purchased lands owned by the Department of Natural Resources. This changed from the former requirement to provide the true cash values of those properties. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands; a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2010 the State Tax Commission took on the task of completely redoing all the educational programs. The Commission also developed new certification renewal programs beginning with the 2011 year and changed the certification levels.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified

personal property examiners of local governmental units and county equalization departments.

- ❖ The State Tax Commission Advisory Group was created in 2002 to review and provide input on proposed bulletins, rules, guidelines and other interpretive documents. During 2010 the membership of the Advisory Group was: The Chairman of the State Tax Commission, Chairperson of the Former State Assessors Board, a representative of each of the following: Michigan Assessor's Association, Michigan Equalization Directors Association, Michigan Townships Association, Assessment and Certification Division staff and audit firms, legal firms or business tax departments.
- ❖ The State Tax Commission in 2010 created 4 Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include: Assessor Discipline, Education, Certification and Level 4 Work Group.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. Complaints may be assigned to staff to review for any improper or illegal activities or actions by any assessing unit in the state.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute including investigation and arbitration of classification appeals, administration of the Tax Increment Finance Act, and review and approval or denial of applications for any of the statutory exemption programs such as Air Pollution Control, Water Pollution Control, etc.

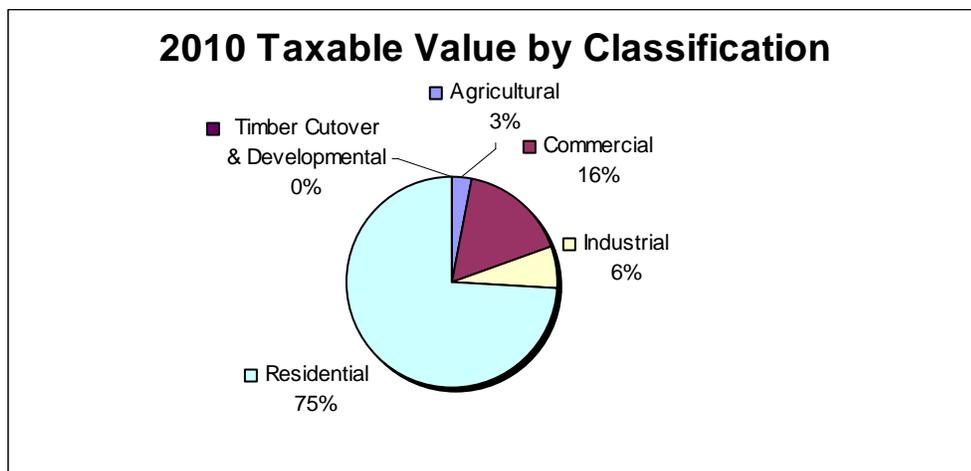
2010 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session 10 times during calendar year 2010. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission Web page at www.michigan.gov/statetaxcommission.

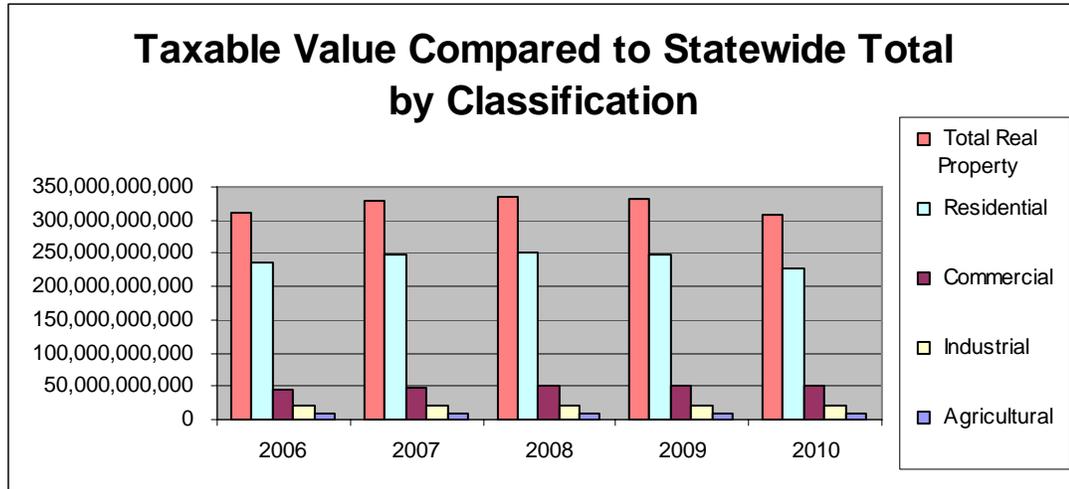
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2010 state equalized valuations for each property classification by county (Appendix 3) on May 24, 2010, as required by MCL 209.4. The total statewide summary is provided in the table below.

2010 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,462,157,610	\$9,300,488,668
Commercial	\$59,003,418,044	\$50,915,976,319
Industrial	\$21,651,579,497	\$19,959,857,392
Residential	\$257,058,269,059	\$228,263,080,725
Timber - Cutover	\$306,970,085	\$121,894,873
Developmental	\$447,687,036	\$206,892,581
Total Real Property	\$356,930,181,331	\$308,768,190,558
Total Personal Property	\$28,120,062,774	\$27,976,075,941
Total Real & Personal Property	\$385,050,244,105	\$336,744,266,499

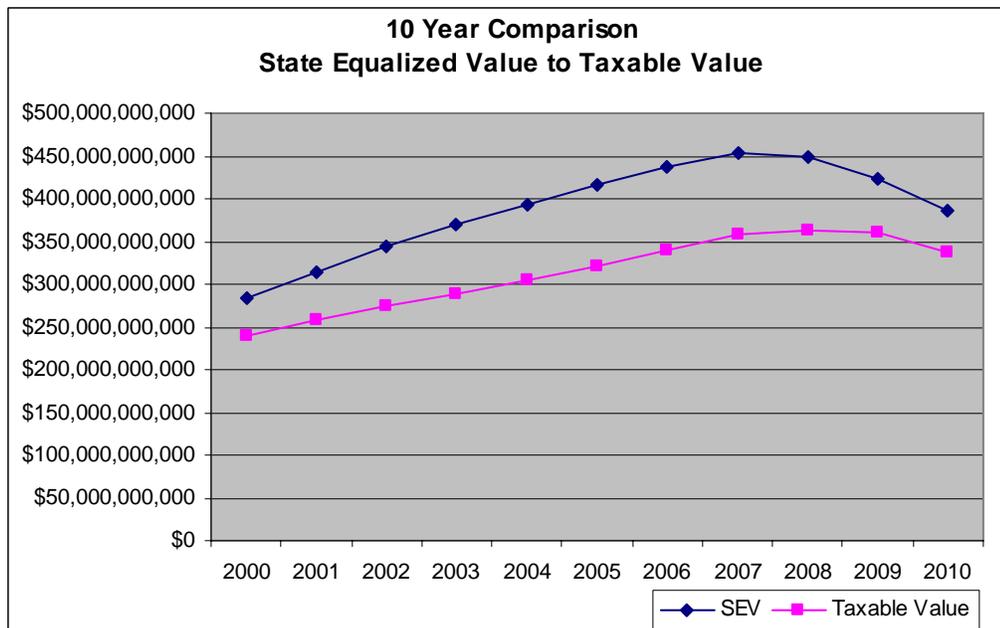


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total state wide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2006	\$340,545,761,049	\$13,598,087,169
2007	\$357,297,813,947	\$14,254,167,244
2008	\$363,195,672,141	\$14,143,523,815
2009	\$360,437,106,515	\$14,109,656,243
2010	\$336,744,266,499	Available March 2011

✓ **Assessment of State Assessed Properties for State Board of Assessors**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history including: Final taxable value, tax levied, millage rate, credits and net tax.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on over 2,600 petitions regarding omitted or incorrectly reported real and personal property in 2010. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2006	2007	2008	2009	2010
Non-Concurrence	2939	1586	1284	1011	1561
Concurrence	1901	1616	1092	1249	1088
Dismissed		2190			
City of Detroit			7010*	1813*	
Total	4840	5392	9386	4073	2649

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
 Concurrence = property owner/taxpayer agreed with local assessor
 The Commission dismissed a significant number of petitions in 2007 related to Utility Appeals
 * The City of Detroit special project primarily ended in 2009. Any petitions heard in 2010 are included in the Non-Concurrence number.

The actions taken by the Commission on petitions involving omitted or incorrectly reported real or personal property have resulted in considerable net increases in taxable valuation being added to the property tax assessment rolls statewide.

Year	State Wide Increase In Taxable Valuation
2006	\$341,432,810
2007	\$489,573,127
2008	\$207,958,203
2009	\$245,730,368
2010	\$121,551,178
Total	\$ 1,406,245,686

✓ **Certification and Education of Assessors**

During 2010, the State Tax Commission became responsible for the certification and education of assessors. The Commission made the decision to review all educational and certification programs and revise and make improvements to those programs. The Commission used volunteer Committees to work on these critical issues. The Committee members worked long hours to accomplish their assigned tasks during the year. The Commission again thanks them for their hard work.

In addition to the work of the Committees, the Commission wishes to recognize and thank staff who put in many hours of hard work to make the new programs a reality; Tim Schnelle, Rick Watzka, Lewis Rogers, Kevin VanGieson and Dianne Wright all wrote and/or reviewed chapters for the new MCAO program. The Commission expresses special recognition and thanks for the work of Kelli Sobel and Nancy Armstrong, without whom none of the new programs would have been completed.

The following is a summary of each of the Committee's work and new program development during 2010:

1. **Certification:** Certification Committee Members Blaine McLeod, Ted Droste, Evelyn Markowski, Julie Pulling and Debby Ring met in person several times during 2010 and electronically during most weeks. This Committee reviews requests for approval of elective continuing education classes as well as reviews requests for certification level waivers. During 2010, they recommended new certification levels to the Commission; recommended the continuing education requirement for 2011; developed the new L-4037 form; recommended the Certificate Escrow policy to the Commission; and wrote the document Supervising Preparation of the Roll. The Committee also worked on, and will continue to work on, certification levels and how they are determined.

- 2. Education:** Education Committee Members Lisa Hobart, Lynne Houston, Dwayne McLachlan, Bill Schmidt and Mike Woolford were assigned the task of development of all new educational programming. The Committee began by recommending the development of a new entry level educational program for Michigan Certified Assessing Officers. This program combines the former level 1 and level 2 certifications into a single level. The program is a two year intensive online/lecture hybrid with on the ground practical experience. Training material was developed by staff with 21 chapters covering all aspects of assessment administration. The first class began in October 2010 and is pictured below.



1st MCAO Class October 2010. Pictured are Students, Instructors, Members of the State Tax Commission and STC staff.

- The Committee then began work on development of a new Master Level (4) program. That is discussed in more detail under Level 4 Work Group. Finally, late in 2010, the Committee met and reviewed the programming for the Advanced Level (3) Certification. A recommendation to the Commission and implementation of this new program will begin in 2011.
- 3. Level 4 Work Group:** The Level 4 Work Group Members Bob Englebrecht, Dave Hieber, Dave Rowley and Matt Woolford met in conjunction with the Education Committee to review and make recommendations to rewrite the educational programming for the Master Level (4). The Commission adopted the recommendation of the group in June 2010 to move to a 1 year program that will allow 20 individuals to obtain Master Level Certification each year. This program consists of a series of 5 classes, followed by the development of a case study and thesis. The program is mentored by a panel of 3 members for each 10 students. The first class is scheduled to begin in May 2011.
 - 4. Revocation:** Discipline Advisory Committee Members Steve Mellen, Mike Galligan and Val Washington met several times during 2010. They reviewed a number of complaints and made recommendations to the Commission. During 2010, the STC acted on recommendations from the discipline committee to revoke the certificates of 6 assessors (including 1 held in abeyance), hold in abeyance the suspension of 1 assessor, place 2 assessors on probation,

recommend education for one assessor and dismiss a complaint regarding 1 assessor.

✓ **Administrative Duties**

1. The Commission issued 22 Bulletins in 2010, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2010 Commission Bulletins, including title and subject matter.
2. Occasionally, the Commission must assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2010, the Commission assumed jurisdiction of the roll for 22 local units. The Commission assumed jurisdiction of 15 local units because the unit did not have a properly certified assessor.

The Commission assumed jurisdiction of the assessment roll for Bark River Township, Delta County for failure to provide an acceptable corrective action plan due to failure of a 14 point review. They assumed jurisdiction of the rolls for Caseville Township Huron County, Whitney Township Arenac County, Moran Township Houghton County and Benzonia Township Benzie County due to problems with the assessment roll as certified by the March Board of Review. They also assumed jurisdiction of the rolls for Custer Township Antrim County, and Colfax Township Oceana County for failure to complete the corrective action plan due to failure of a 14 Point Review.

3. As provided by MCL 211.34c, in 2010 the Commission received 1020 petitions of appeal of property classifications from property owners or local assessors. The significant increase in number of petitions filed is related to the enactment of the Michigan Business Tax which provides a larger reduction in personal property tax for those parcels classified as industrial personal.

Year	Number of Classification Appeals Received
2006	148
2007	119
2008	371
2009	1601
2010	1020

At the end of 2009, the Department of Treasury on behalf of the State Tax Commission filed 10,331 appeals with the Michigan Tax Tribunal to correct the classification of real and personal property improperly classified industrial. Hearings on those appeals began in the Michigan Tax Tribunal in late 2010. In December 2010, the Tribunal indicated they were going to: rule that any personal property on an industrial real parcel is industrial personal, that the STC did not provide an appropriate justification to change the classification of most of the real property and that the STC had to link the real property to any personal property

appeal – an impossible task. In response to this notification, the Commission asked that the appeals be withdrawn. The Commission then issued Bulletin 22 of 2010 which provides guidance to assessors on how to classify property, the definition of industrial personal property and also indicated that the STC intends to take necessary steps to ensure all property is properly classified.

4. In 2010, the Commission continued the 14 Point Mini Review Program. This Mini Review checks to ensure that local units meet the minimum requirements for proper assessing. 2010 Mini Reviews were conducted in 9 Counties and 153 local units throughout the State. The failure rate on the 2010 Mini Review was 25%.
5. Issuance of Certified Personal Property Examiner certificates (MCL 211.22a) is an on-going annual process. The Commission issues or renews a certificate upon verification of the individual's qualifications. Certificates are valid for 5 years and are based on the state's fiscal year - October 1 thru September 30.

Fiscal Year (10/1 through 9/30)	Number of Certified Personal Property Examiner Certificates Renewed or Issued
2005-2006	200
2006-2007	147
2007-2008	283
2008-2009	197
2009-2010	219

6. As provided by various Public Acts, the Commission received and reviewed applications for each of the statutory exemption programs in 2010. Staff reviews the applications and make recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2006	2007	2008	2009	2010
Industrial Facility Exemptions	713	697	625	386	396
Air Pollution Control Exemptions	34	74	93	61	55
Water Pollution Control Exemptions	138	122	302	142	119
Obsolete Property Rehabilitation	47	29	25	30	32
Personal Property Exemptions	21	45	26	40	51
Neighborhood Enterprise New & Rehab	646	815	322	244	176
Neighborhood Enterprise Homestead	2227	3807	22	0	0
Commercial Rehabilitation		4	0	8	4
Total	3826	5593	1415	911	833

In early 2010, the Department of Natural Resources and Environment (DNRE) informed the State Tax Commission and the Department of Treasury that they would no longer review air or water pollution control exemption applications as required by Public Act 451 of 1994, Part 59 and Part 37 respectively. They indicated that this decision was made due to a lack of available funds. In response to the DNRE notification, and to avoid a complete shut down of the State of Michigan's pollution control exemption programs, the State Tax Commission worked with the Michigan Manufacturers Association, and several taxpayers, in an effort to establish an alternative plan to continue processing applications that are received by the Commission. This plan, utilized for the 2010 pollution control applications, involved the STC adoption of a list of commonly approved equipment and STC staff reviewing the applications and recommending approval or denial to the STC.

STATE TAX COMMISSION
2010 ANNUAL REPORT

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions - Act 135, P.A. 1976.
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 116, P.A. 1974, as amended.
8. Utility Assessments and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 91, P.A. 1925.
10. Mining Assessments - Act 66, P.A. 1963.
11. Personal Property Examiner Certification - Act 40, P.A. 1969.
12. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
13. Single Business Tax - Inventory Reimbursement - Act 228, P.A. 1975, as amended.
14. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 85, P.A. 1984.
15. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
16. Renaissance Zones – Act 376, P.A. 1996.
17. Downtown Development Authority - Act 197, P.A. 1975.
18. Tax Increment Finance Authority - Act 450, P.A. 1980.
19. Local Development Finance Authority - Act 281, P.A. 1986.
20. Technology Park Districts - Act 385, P.A. 1984.
21. Review of Appraisals of Tax-Reverted State Lands - Act 60, P.A. 1995.
22. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
23. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
24. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.

APPENDIX 2

Members of the State Tax Commission

Robert H. Naftaly

Robert H. Naftaly has served as Chairperson of the State Tax Commission since May 9, 2003. Mr. Naftaly is the retired President and CEO of PPOM, an independent operating subsidiary of Blue Cross Blue Shield of Michigan (BCBSM). He also served as the Chief Operating Officer of BCBSM and, prior to that, as Vice President and General Auditor of Detroit Edison. Mr. Naftaly also served as Director of the Michigan Department of Management and Budget. Mr. Naftaly is a Certified Public Accountant.

Douglas B. Roberts

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003. Dr. Roberts has served as Director of the Office of State Employer, as both Deputy Director and Acting Director of the Department of Management and Budget, as Deputy Superintendent of Public Instruction, Director of the Senate Fiscal Agency, and as State Treasurer. Dr. Roberts received both his doctorate and master's degrees from Michigan State University.

Barry Simon

Barry Simon was appointed to the State Tax Commission on December 27, 2009. Mr. Simon is a Michigan Master Assessing Officer (4) and Personal Property Specialist designated with the International Association of Assessing Officers (IAAO). He has a Bachelor Degree in Accounting and is certified as a Personal Property Examiner. He worked for 35 years with the City of Southfield as Chief of Personal Property and Assessor. Prior to employment with the City of Southfield, he worked for the Wayne County Bureau of Taxation for 3 years and for a major CPA firm for 2 years.

2010 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut Over	Developmental	Total Real Property	Total Personal	Total Real & Personal
Alcona	\$46,899,200	\$34,170,200	\$11,670,500	\$860,868,889	\$0	\$0	\$953,608,789	\$33,072,400	\$986,681,189
Alger	\$7,197,600	\$38,263,800	\$10,117,200	\$412,423,335	\$59,300	\$0	\$468,061,235	\$24,112,267	\$492,173,502
Allegan	\$626,420,960	\$490,782,144	\$206,786,887	\$3,758,205,385	\$0	\$16,307,000	\$5,098,502,376	\$355,569,513	\$5,454,071,889
Alpena	\$108,734,900	\$125,568,600	\$35,597,500	\$781,123,000	\$5,154,200	\$0	\$1,056,178,200	\$82,870,620	\$1,139,048,820
Antrim	\$102,864,300	\$106,148,150	\$8,892,400	\$2,031,344,606	\$0	\$0	\$2,249,249,456	\$80,743,650	\$2,329,993,106
Arenac	\$94,474,896	\$53,510,882	\$8,189,269	\$537,625,558	\$0	\$0	\$693,800,605	\$30,137,259	\$723,937,864
Baraga	\$9,703,578	\$18,448,824	\$21,654,562	\$252,040,261	\$32,015,009	\$0	\$333,862,234	\$22,738,299	\$356,600,533
Barry	\$288,263,968	\$147,233,072	\$44,350,920	\$1,917,161,096	\$0	\$2,761,000	\$2,399,770,056	\$88,329,272	\$2,488,099,328
Bay	\$273,808,550	\$398,560,734	\$330,532,000	\$1,930,888,293	\$0	\$1,470,250	\$2,935,259,827	\$251,309,776	\$3,186,569,603
Benzie	\$31,488,860	\$97,994,400	\$5,978,500	\$1,391,440,169	\$1,269,900	\$0	\$1,528,171,829	\$42,268,300	\$1,570,440,129
Berrien	\$557,700,132	\$883,382,289	\$829,460,695	\$6,350,592,903	\$0	\$0	\$8,621,136,019	\$504,706,522	\$9,125,842,541
Branch	\$466,548,775	\$169,762,346	\$33,322,829	\$938,606,772	\$0	\$2,241,716	\$1,610,482,438	\$120,600,435	\$1,731,082,873
Calhoun	\$421,492,752	\$618,615,790	\$189,424,499	\$2,562,051,535	\$0	\$3,155,090	\$3,794,739,666	\$542,056,543	\$4,336,796,209
Cass	\$385,970,703	\$85,477,537	\$41,099,738	\$1,921,773,482	\$0	\$9,622,700	\$2,443,944,160	\$98,311,798	\$2,542,255,958
Charlevoix	\$66,709,659	\$180,902,700	\$42,244,500	\$2,278,141,620	\$908,000	\$0	\$2,568,906,479	\$104,023,000	\$2,672,929,479
Cheboygan	\$41,423,100	\$181,219,321	\$6,444,300	\$1,530,117,425	\$673,700	\$6,844,300	\$1,766,722,146	\$46,962,009	\$1,813,684,155
Chippewa	\$56,099,300	\$157,982,750	\$20,368,500	\$1,076,445,849	\$0	\$0	\$1,310,896,399	\$63,360,600	\$1,374,256,999
Clare	\$75,236,934	\$90,676,229	\$13,327,302	\$1,046,085,628	\$0	\$0	\$1,225,326,093	\$110,319,116	\$1,335,645,209
Clinton	\$592,669,553	\$341,363,081	\$58,422,120	\$1,999,151,368	\$0	\$46,750,600	\$3,038,356,722	\$135,168,305	\$3,173,525,027
Crawford	\$102,600	\$62,171,834	\$32,924,700	\$546,160,105	\$1,705,000	\$801,000	\$643,865,239	\$53,561,920	\$697,427,159
Delta	\$38,484,083	\$148,059,302	\$45,002,403	\$999,567,243	\$130,945	\$174,134	\$1,231,418,110	\$167,138,111	\$1,398,556,221
Dickinson	\$20,039,950	\$150,197,200	\$90,140,500	\$604,111,330	\$28,728,300	\$0	\$893,217,280	\$173,109,592	\$1,066,326,872
Eaton	\$399,240,403	\$694,237,256	\$118,146,424	\$2,389,228,085	\$0	\$17,775,200	\$3,618,627,368	\$250,910,587	\$3,869,537,955
Emmet	\$47,624,500	\$399,278,600	\$16,956,000	\$2,947,338,366	\$0	\$2,618,900	\$3,413,816,366	\$103,560,200	\$3,517,376,566
Genesee	\$190,606,490	\$2,248,063,780	\$421,919,001	\$7,269,244,631	\$0	\$6,735,300	\$10,136,569,202	\$662,343,083	\$10,798,912,285
Gladwin	\$83,777,354	\$53,490,450	\$10,659,081	\$974,245,745	\$0	\$0	\$1,122,172,630	\$35,617,585	\$1,157,790,215
Gogebic	\$929,076	\$68,196,254	\$9,561,772	\$590,255,607	\$31,180,643	\$0	\$700,123,352	\$60,394,326	\$760,517,678
Grand Traverse	\$147,703,710	\$1,041,735,428	\$97,363,147	\$4,042,595,921	\$0	\$0	\$5,329,398,206	\$261,118,622	\$5,590,516,828
Gratiot	\$531,754,846	\$110,519,443	\$40,562,000	\$564,070,170	\$0	\$0	\$1,246,906,459	\$78,911,725	\$1,325,818,184
Hillsdale	\$467,967,699	\$102,447,573	\$41,887,148	\$963,101,209	\$0	\$2,611,680	\$1,578,015,309	\$106,454,654	\$1,684,469,963
Houghton	\$17,502,675	\$128,749,298	\$10,550,578	\$819,847,649	\$29,190,723	\$4,658,080	\$1,010,499,003	\$50,354,785	\$1,060,853,788
Huron	\$888,460,800	\$123,044,700	\$42,514,100	\$1,104,818,339	\$0	\$0	\$2,158,837,939	\$109,548,200	\$2,268,386,139
Ingham	\$383,828,405	\$1,909,814,353	\$174,067,000	\$5,342,213,483	\$0	\$5,755,150	\$7,815,678,391	\$496,479,351	\$8,312,157,742
Ionia	\$524,688,450	\$167,489,793	\$34,399,503	\$1,094,918,380	\$0	\$4,905,700	\$1,826,401,826	\$111,274,688	\$1,937,676,514
Iosco	\$56,767,000	\$117,137,000	\$27,107,100	\$1,132,307,550	\$3,120,200	\$6,684,500	\$1,343,123,350	\$60,180,900	\$1,403,304,250
Iron	\$18,500,838	\$39,679,648	\$31,175,510	\$506,696,355	\$52,982,560	\$0	\$649,034,911	\$68,981,993	\$718,016,904
Isabella	\$315,807,097	\$415,042,386	\$40,869,807	\$1,147,120,140	\$0	\$18,755,400	\$1,937,594,830	\$124,625,346	\$2,062,220,176

2010 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut Over	Developmental	Total Real Property	Total Personal	Total Real & Personal
Jackson	\$397,227,876	\$758,502,491	\$230,786,570	\$3,461,106,056	\$0	\$11,362,676	\$4,858,985,669	\$366,524,618	\$5,225,510,287
Kalamazoo	\$234,323,992	\$1,743,345,742	\$399,521,368	\$5,734,285,728	\$0	\$0	\$8,111,476,830	\$876,276,355	\$8,987,753,185
Kalkaska	\$22,141,350	\$54,819,335	\$9,247,600	\$649,350,496	\$0	\$0	\$735,558,781	\$149,477,760	\$885,036,541
Kent	\$313,882,100	\$4,749,084,700	\$1,545,245,000	\$14,114,465,475	\$0	\$0	\$20,722,677,275	\$1,855,067,042	\$22,577,744,317
Keweenaw	\$27,082	\$8,830,967	\$0	\$195,394,005	\$1,389,015	\$0	\$205,641,069	\$2,944,723	\$208,585,792
Lake	\$35,681,100	\$44,923,436	\$1,549,600	\$629,462,782	\$9,214,568	\$0	\$720,831,486	\$16,505,635	\$737,337,121
Lapeer	\$420,619,015	\$306,548,119	\$80,996,245	\$2,325,344,283	\$0	\$2,995,800	\$3,136,503,462	\$184,270,311	\$3,320,773,773
Leelanau	\$183,732,170	\$189,687,311	\$8,621,910	\$3,160,245,342	\$0	\$0	\$3,542,286,733	\$43,635,710	\$3,585,922,443
Lenawee	\$707,112,800	\$468,974,495	\$105,874,100	\$2,431,040,875	\$0	\$4,455,000	\$3,717,457,270	\$279,321,400	\$3,996,778,670
Livingston	\$275,332,747	\$1,076,162,831	\$334,150,675	\$6,615,724,089	\$0	\$1,031,300	\$8,302,401,642	\$509,395,473	\$8,811,797,115
Luce	\$4,218,700	\$17,527,900	\$2,283,300	\$235,870,800	\$528,100	\$0	\$260,428,800	\$11,594,902	\$272,023,702
Mackinac	\$15,106,397	\$205,461,502	\$14,775,612	\$871,325,015	\$9,765,403	\$0	\$1,116,433,929	\$102,753,891	\$1,219,187,820
Macomb	\$248,577,337	\$4,676,384,437	\$2,175,330,455	\$19,618,528,805	\$0	\$97,475,095	\$26,816,296,129	\$2,447,865,925	\$29,264,162,054
Manistee	\$48,845,400	\$121,771,100	\$53,754,700	\$1,202,688,450	\$200,400	\$0	\$1,427,260,050	\$112,706,100	\$1,539,966,150
Marquette	\$10,978,410	\$372,123,400	\$131,623,300	\$1,927,735,951	\$55,042,150	\$0	\$2,497,503,211	\$132,208,049	\$2,629,711,260
Mason	\$92,487,600	\$178,939,900	\$338,111,800	\$1,259,828,885	\$0	\$0	\$1,869,368,185	\$94,907,800	\$1,964,275,985
Mecosta	\$195,718,800	\$146,739,400	\$30,881,095	\$1,105,535,528	\$0	\$0	\$1,478,874,823	\$117,371,650	\$1,596,246,473
Menominee	\$97,935,467	\$66,044,179	\$34,377,577	\$727,466,609	\$0	\$0	\$925,823,832	\$55,826,088	\$981,649,920
Midland	\$131,052,000	\$387,049,210	\$631,357,061	\$2,117,137,113	\$5,132,000	\$0	\$3,271,727,384	\$499,120,369	\$3,770,847,753
Missaukee	\$102,851,500	\$31,601,500	\$12,912,800	\$480,422,650	\$0	\$0	\$627,788,450	\$69,156,745	\$696,945,195
Monroe	\$477,120,794	\$857,734,721	\$1,062,863,630	\$3,474,192,511	\$0	\$43,267,812	\$5,915,179,468	\$516,103,835	\$6,431,283,303
Montcalm	\$351,102,711	\$191,116,254	\$104,682,900	\$1,385,720,437	\$0	\$1,894,800	\$2,034,517,102	\$132,746,036	\$2,167,263,138
Montmorency	\$20,637,694	\$28,517,000	\$7,732,000	\$556,627,690	\$0	\$0	\$613,514,384	\$59,188,076	\$672,702,460
Muskegon	\$114,755,900	\$842,644,200	\$267,426,500	\$3,573,981,700	\$0	\$0	\$4,798,808,300	\$422,391,200	\$5,221,199,500
Newaygo	\$190,373,500	\$117,849,070	\$44,330,400	\$1,330,454,791	\$0	\$0	\$1,683,007,761	\$120,816,435	\$1,803,824,196
Oakland	\$92,433,090	\$11,340,401,927	\$3,478,234,330	\$39,060,923,207	\$0	\$7,524,470	\$53,979,517,024	\$3,765,559,483	\$57,745,076,507
Oceana	\$185,491,950	\$103,947,872	\$33,628,950	\$1,325,462,650	\$0	\$0	\$1,648,531,422	\$72,599,590	\$1,721,131,012
Ogemaw	\$78,096,044	\$103,002,034	\$8,786,877	\$812,376,672	\$0	\$0	\$1,002,261,627	\$57,903,670	\$1,060,165,297
Ontonagon	\$12,679,800	\$19,038,154	\$25,343,770	\$275,298,611	\$30,522,393	\$0	\$362,882,728	\$29,565,082	\$392,447,810
Osceola	\$129,379,100	\$41,923,746	\$30,109,250	\$602,169,700	\$0	\$0	\$803,581,796	\$93,260,600	\$896,842,396
Oscoda	\$11,286,600	\$27,485,048	\$6,757,481	\$386,748,481	\$0	\$0	\$432,277,610	\$27,774,055	\$460,051,665
Otsego	\$56,669,500	\$205,901,000	\$25,288,900	\$951,986,982	\$0	\$0	\$1,239,846,382	\$182,617,650	\$1,422,464,032
Ottawa	\$612,995,867	\$1,320,574,090	\$844,725,800	\$7,618,003,419	\$0	\$2,406,800	\$10,398,705,976	\$592,168,876	\$10,990,874,852
Presque Isle	\$82,811,973	\$29,510,900	\$22,975,400	\$708,629,717	\$100,000	\$14,600	\$844,042,590	\$39,254,447	\$883,297,037
Roscommon	\$5,419,000	\$142,364,500	\$2,443,300	\$1,498,692,937	\$0	\$0	\$1,648,919,737	\$40,981,220	\$1,689,900,957
Saginaw	\$448,607,188	\$1,059,705,076	\$146,001,351	\$3,386,884,167	\$0	\$12,028,200	\$5,053,225,982	\$480,997,600	\$5,534,223,582
Saint Clair	\$466,106,555	\$702,805,823	\$749,634,577	\$3,970,604,590	\$0	\$3,066,500	\$5,892,218,045	\$578,004,195	\$6,470,222,240
Saint Joseph	\$430,549,736	\$183,682,330	\$157,875,970	\$1,395,379,190	\$0	\$570,100	\$2,168,057,326	\$252,392,594	\$2,420,449,920
Sanilac	\$874,128,302	\$123,089,368	\$17,682,506	\$964,859,513	\$1,518,619	\$2,728,700	\$1,984,007,008	\$70,540,365	\$2,054,547,373
Schoolcraft	\$5,840,697	\$31,287,908	\$11,096,271	\$362,521,765	\$6,438,957	\$0	\$417,185,598	\$64,008,445	\$481,194,043

2010 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut Over	Developmental	Total Real Property	Total Personal	Total Real & Personal
Shiawassee	\$385,635,500	\$213,086,970	\$31,701,830	\$1,394,590,770	\$0	\$0	\$2,025,015,070	\$97,246,300	\$2,122,261,370
Tuscola	\$591,196,950	\$116,498,806	\$24,329,345	\$998,577,902	\$0	\$179,400	\$1,730,782,403	\$98,725,410	\$1,829,507,813
Van Buren	\$367,923,930	\$299,701,960	\$350,440,300	\$2,456,240,066	\$0	\$0	\$3,474,306,256	\$294,327,450	\$3,768,633,706
Washtenaw	\$458,544,790	\$3,541,600,760	\$523,122,733	\$10,619,743,038	\$0	\$76,361,500	\$15,219,372,821	\$1,044,135,446	\$16,263,508,267
Wayne	\$39,476,500	\$9,400,509,146	\$4,281,155,663	\$31,639,690,635	\$0	\$19,696,583	\$45,380,528,527	\$5,267,825,007	\$50,648,353,534
Wexford	\$47,548,400	\$155,503,100	\$48,218,700	\$831,021,490	\$0	\$0	\$1,082,291,690	\$80,114,109	\$1,162,405,799
Grand Total	\$18,462,157,610	\$59,003,420,865	\$21,651,679,497	\$257,058,269,050	\$306,970,085	\$447,687,036	\$356,930,184,143	\$28,119,403,074	\$385,049,587,217

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2010		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,462,157,610	\$9,300,488,668
Commercial	\$59,003,418,044	\$50,915,976,319
Industrial	\$21,651,579,497	\$19,959,857,392
Residential	\$257,058,269,059	\$228,263,080,725
Timber - Cutover	\$306,970,085	\$121,894,873
Developmental	\$447,687,036	\$206,892,581
Total Real Property	\$356,930,181,331	\$308,768,190,558
Total Personal Property	\$28,120,062,774	\$27,976,075,941
Total Real & Personal Property	\$385,050,244,105	\$336,744,266,499
2009		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,569,309,970	\$9,328,491,658
Commercial	\$62,751,046,213	\$52,277,597,684
Industrial	\$24,892,041,476	\$22,264,683,650
Residential	\$287,554,868,349	\$247,030,748,353
Timber - Cutover	\$343,499,966	\$136,125,171
Developmental	\$612,159,456	\$292,709,815
Total Real Property	\$394,722,925,430	\$331,330,356,331
Total Personal Property	\$29,178,365,858	\$29,106,750,184
Total Real & Personal Property	\$423,901,291,288	\$360,437,106,515

2008		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,369,467,555	\$8,937,131,620
Commercial	\$63,509,675,879	\$50,977,967,234
Industrial	\$25,230,786,539	\$22,019,304,087
Residential	\$311,300,442,322	\$252,177,036,720
Timber - Cutover	\$355,783,722	\$137,108,280
Developmental	\$659,737,288	\$299,812,166
Total Real Property	\$419,425,893,305	\$334,548,360,107
Total Personal Property	\$28,713,647,396	\$28,647,312,034
Total Real & Personal Property	\$448,139,540,701	\$363,195,672,141
2007		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,653,875,255	\$8,709,496,551
Commercial	\$61,995,642,365	\$49,075,109,720
Industrial	\$25,813,944,008	\$22,193,254,919
Residential	\$317,605,998,910	\$248,796,215,888
Timber - Cutover	\$366,013,213	\$136,835,369
Developmental	\$648,117,644	\$296,043,443
Total Real Property	\$424,083,591,395	\$329,206,955,890
Total Personal Property	\$29,025,118,279	\$28,959,025,226
Total Real & Personal Property	\$453,108,709,674	\$358,165,981,116
2006		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$16,624,024,168	\$8,318,089,411
Commercial	\$59,155,491,285	\$46,241,418,568
Industrial	\$25,387,479,560	\$21,548,522,986
Residential	\$305,585,093,273	\$235,415,312,805
Timber - Cutover	\$389,308,402	\$148,564,733
Developmental	\$642,946,385	\$277,798,454
Total Real Property	\$407,784,343,073	\$311,949,706,957
Total Personal Property	\$28,636,911,872	\$28,596,054,092
Total Real & Personal Property	\$436,421,254,945	\$340,545,761,049

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2010					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$503,980,968	\$24,377,559		\$23,719,364	\$658,195
Telephone Companies	\$1,814,936,487	\$87,788,478	48.37	\$22,827,343	\$64,961,135
Car Loaning Companies	\$80,990,425	\$3,917,507		\$2,859,427	\$1,058,080
Totals	\$2,399,907,880	\$116,083,544		\$49,406,134	\$66,677,411

2009					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$494,142,714	\$23,911,566		\$23,346,079	\$565,486
Telephone Companies	\$1,884,288,882	\$91,180,739	48.39	\$21,951,743	\$69,228,996
Car Loaning Companies	\$83,289,479	\$4,030,378		\$2,517,742	\$1,512,636
Totals	\$2,461,721,075	\$119,122,683		\$47,815,564	\$71,307,119

2008					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$480,469,745	\$24,912,356		\$145,549,754	\$440,169
Telephone Companies	\$2,014,051,960	\$104,428,593	51.85	\$22,100,963	\$82,327,630
Car Loaning Companies	\$86,541,004	\$4,487,149		\$14,032,473	\$1,470,978
Totals	\$2,581,062,709	\$133,828,099		\$181,683,190	\$84,238,777

2007					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$457,223,579	\$23,725,331		\$177,426,364	\$351,981
Telephone Companies	\$2,114,020,025	\$109,696,499	51.89	\$21,519,613	\$88,176,885
Car Loaning Companies	\$85,322,425	\$4,427,379		\$10,983,294	\$1,727,160
Totals	\$2,656,566,029	\$137,849,209		\$209,929,272	\$90,256,026

2006					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$456,617,700	\$23,611,701		\$124,277,912	\$78,287
Telephone Companies	\$2,048,354,867	\$105,920,430		\$21,910,486	\$84,011,476
Car Loaning Companies	\$77,075,200	\$3,985,559		\$9,440,095	\$931,584
Totals	\$2,582,047,767	\$133,517,690		\$155,628,493	\$85,021,347

* Available credits or railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i) . 2006 reflects total credits available and matches assessment roll as adopted by the State Tax Commission.

APPENDIX 6

2010 STATE TAX COMMISSION BULLETINS

Number	Title
2010-01	Certified Interest Rates
2010-02	Millage Rollback
2010-03	Qualified Errors
2010-04	Certified Interest Rates
2010-05	County Multipliers
2010-06	Senior and Disabled Housing
2010-07	Poverty Exemption Guidelines
2010-08	Policies and Procedures
2010-09	Assessor Certification
2010-10	Withholding Property from Forfeiture
2010-11	Certified Interest Rates
2010-12	Charitable Non- Profit Housing P.A. 109 of 2010
2010-13	Equalization Calendar for 2011
2010-14	Tax Calendar for 2011
2010-15	Procedural Changes for 2011
2010-16	Inflation Rate Multiplier for 2011
2010-17	Certified Interest Rates
2010-18	Random Week for Qualified Businesses
2010-19	Property Tax Appeal Procedures for 2011
2010-20	Board of Review Update for 2011
2010-21	Interest Rates of MTT Judgments
2010-22	Property Classification

Note: This table and each bulletin can be accessed on the State Tax Commission Web site at www.michigan.gov/statetaxcommission.