

2011 Annual Report

Michigan State Tax
Commission

February 15, 2012



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. Submission of this 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 (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct 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 property 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 2011 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 2011 to improve assessment administration in Michigan. 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 as 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 2011 the State Tax Commission implemented new educational programs for both the entry level assessor and Master Level assessor. During 2011, three entry level classes were at various stages of completion and the Master Level class began in May 2011.

➤ **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 2011 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 Association of Equalization Directors, Michigan Townships Association, Assessment and Certification Division staff and audit firms, legal firms or business tax departments.
- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include: Assessor Discipline, Education, and Certification. These Committees continued to meet during 2011.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ 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.

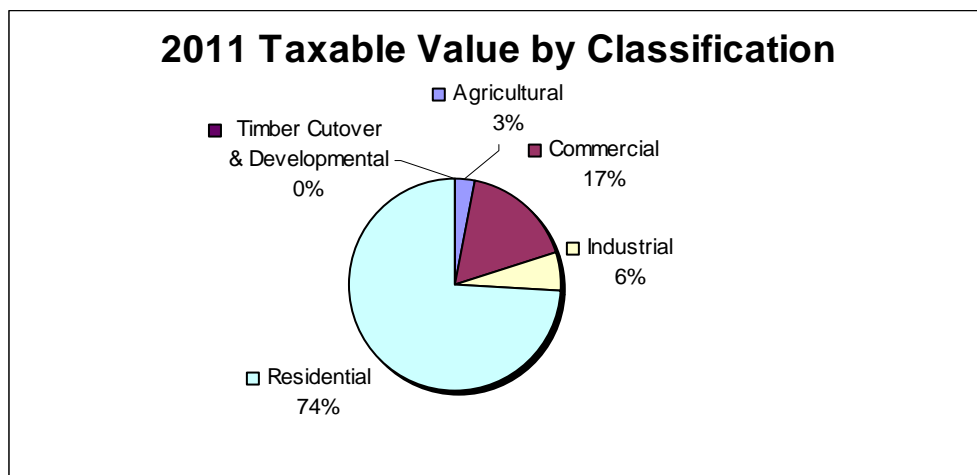
2011 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session 10 times during calendar year 2011. 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.

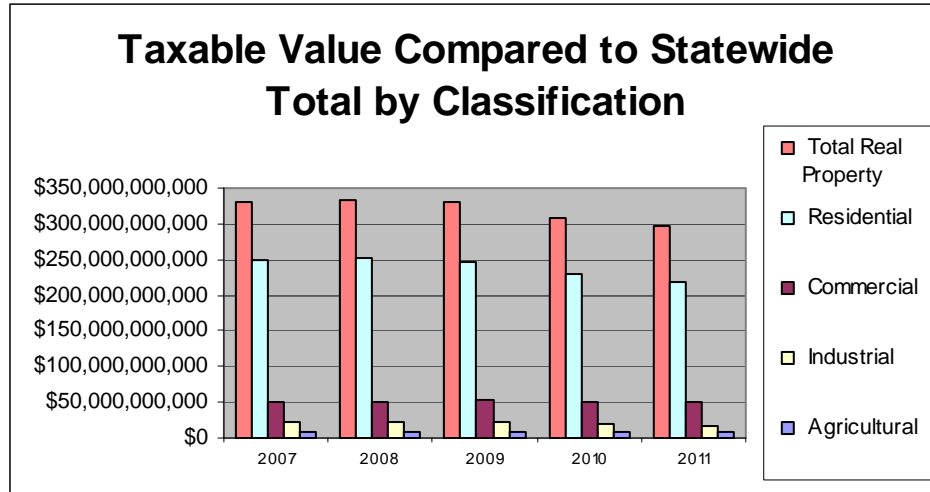
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2011 state equalized valuations for each property classification by county (Appendix 3) on May 23, 2011, as required by MCL 209.4. The total statewide summary is provided in the table below.

2011 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,907,630,716	\$9,448,416,882
Commercial	\$55,683,036,816	\$49,736,275,446
Industrial	\$18,402,377,503	\$17,281,878,125
Residential	\$242,547,946,076	\$219,336,723,045
Timber - Cutover	\$293,956,037	\$119,050,812
Developmental	\$304,104,327	\$148,349,466
Total Real Property	\$335,139,051,475	\$296,070,693,776
Total Personal Property	\$27,635,952,523	\$27,534,595,302
Total Real & Personal Property	\$362,775,003,998	\$323,605,289,078

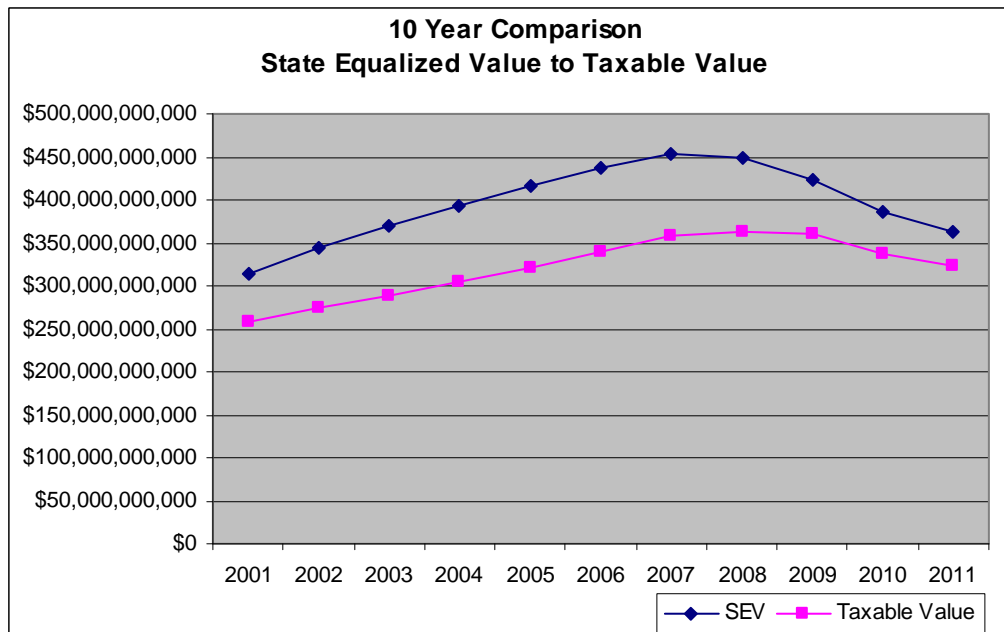


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



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
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	\$13,373,802,844
2011	\$323,605,289,078	Available Mid 2012

✓ **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 2,800 petitions regarding omitted or incorrectly reported real and personal property in 2011. 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	2007	2008	2009	2010	2011
Non-Concurrence	1586	1284	1011	1561	1590
Concurrence	1616	1092	1249	1088	1224
Dismissed	2190				
City of Detroit		7010*	1813*		
Total	5392	9386	4073	2649	2814

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
2007	\$489,573,127
2008	\$207,958,203
2009	\$245,730,368
2010	\$121,551,178
2011	\$196,816,409
Total	\$ 1,216,629,285

✓ **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.

The following is a summary of each of the Committee's work and new program development during 2011:

1. **Certification:** Certification Committee Members Blaine McLeod, Ted Droste, Evelyn Markowski, Chuck Zemla and Debby Ring met in person several times during 2011 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 2011, they recommended the continuing education requirement for 2011 and worked on, and will continue to work on, certification levels and how they are determined.

Education: Education Committee Members Lisa Hobart, Lynne Houston, Dwayne McLachlan, Bill Schmidt and Mike Woolford continued the work on development and implementation of new educational programming. The new entry level educational program for Michigan Certified Assessing Officers began in October 2010. Two additional classes began in May 2011 and October 2011. Two classes are scheduled to start in May 2012 in Lansing and St. Ignace and a third class is scheduled to begin in October 2012.

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 instruction. Training material was developed by staff which

includes 21 chapters that cover all aspects of assessment administration. The new Master Level (4) program was implemented in May 2011 with students scheduled to complete the program in May 2012.

2. **Revocation:** Discipline Advisory Committee Members Steve Mellen, Mike Galligan and Heather Frick met three times during 2011. They reviewed a number of complaints and made recommendations to the Commission. The State Tax Commission amended their complaints process in April 2011 to include that any recommendation from the Discipline Advisory Committee for revocation or suspension of an assessing officer's certificate would be referred to the Michigan Administrative Hearings System to conduct the formal revocation hearing and to make a final recommendation to the State Tax Commission.

✓ **Administrative Duties**

1. The Commission issued 18 Bulletins in 2011, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2011 Commission Bulletins.
2. Occasionally, the Commission must assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2011, the Commission assumed jurisdiction of the roll for 8 local units. The Commission assumed jurisdiction of 3 local units because the unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2011 the Commission received 379 petitions of appeal of property classifications from property owners or local assessors. The significant increase in number of petitions filed in 2009 and 2010 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
2007	119
2008	371
2009	1601
2010	1020
2011	379

4. At their April 21, 2011 meeting, the Commission approved a pilot program to audit local unit assessing practices. The intent of the pilot program, the AMAR (Audit of Minimal Assessing Practices), is to improve upon the current Mini Review Program which would then be retired. The AMAR reviews four major areas in each local unit within a County: Board of Review, Due Dates, Assessment Roll and Poverty Exemptions. Each item on the AMAR outlines minimum standards that represent a statutory requirement, Commission rule or policy. The minimum standard will be determined as either being met or falling short of the minimum standard. The local unit is required to submit information to

the Commission on how they intend to meet any standards they do not currently meet. Final recommendations on the pilot program will be made to the Commission in 2012.

- In February 2010, the Commission approved changes to the Personal Property Examiner Program (PPE). These changes included transition to a three year certification cycle and implementing new annual continuing education requirements. To begin this transition, all current PPE certificates expired on October 1, 2011 and new certificates were issued that expire on December 31, 2012. In order to renew past December 31, 2012, all PPE certificate holders must complete 6 hours of on-line continuing education by October 31, 2012.

Fiscal Year (10/1 through 9/30)	Number of Certified Personal Property Examiner Certificates Renewed or Issued
2006-2007	147
2007-2008	283
2008-2009	197
2009-2010	219
2010-2011	103*

*New Certificates issued only – renewals not included

- As provided by various Public Acts, the Commission received and reviewed applications in 2011 for each of the statutory exemption programs. 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	2007	2008	2009	2010	2011
Industrial Facility Exemptions	697	625	386	396	612
Air Pollution Control Exemptions	74	93	61	55	21
Water Pollution Control Exemptions	122	302	142	119	121
Obsolete Property Rehabilitation	29	25	30	32	26
Personal Property Exemptions	45	26	40	51	74
Neighborhood Enterprise New & Rehab	815	322	244	176	70
Neighborhood Enterprise Homestead	3807	22	0	0	0
Commercial Rehabilitation	4	0	8	4	21
Total	5593	1415	911	833	945

In order to meet statutory requirements, the State Tax Commission and the Department of Environmental Quality (DEQ) signed a Memorandum of Understanding in 2011 that provided for review and approval of a list of commonly approved equipment and modification of the application to include a certification statement signed and sealed by an engineer certifying the equipment in the application was included on the approved list. DEQ agreed to review any applications where the property was not on the commonly approved equipment list.

STATE TAX COMMISSION
2011 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

Douglas B. Roberts

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003 and as Chairman of the Commission since January 2011. 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.

Robert H. Naftaly

Robert H. Naftaly has served on 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.

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.

2011 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	\$44,628,500	\$32,191,968	\$11,454,600	\$791,118,910	\$0	\$0	\$879,393,978	\$32,925,200	\$912,319,178
Alger	\$7,102,000	\$37,719,650	\$10,049,600	\$399,421,288	\$0	\$0	\$454,292,538	\$23,716,823	\$478,009,361
Allegan	\$607,360,947	\$439,862,863	\$193,296,862	\$3,627,380,811	\$0	\$20,030,300	\$4,887,931,783	\$364,007,478	\$5,251,939,261
Alpena	\$86,082,648	\$110,167,500	\$32,744,900	\$755,954,000	\$7,873,800	\$0	\$992,822,848	\$83,012,819	\$1,075,835,667
Antrim	\$85,358,763	\$98,872,000	\$7,642,000	\$1,856,105,011	\$0	\$0	\$2,047,977,774	\$78,406,900	\$2,126,384,674
Arenac	\$90,966,216	\$50,580,600	\$8,032,100	\$516,552,906	\$0	\$0	\$666,131,822	\$34,242,584	\$700,374,406
Baraga	\$10,366,477	\$19,159,034	\$20,996,136	\$256,216,176	\$31,593,585	\$0	\$338,331,408	\$23,265,941	\$361,597,349
Barry	\$263,284,934	\$145,146,994	\$42,569,201	\$1,832,664,726	\$0	\$1,578,300	\$2,285,244,155	\$87,508,490	\$2,372,752,645
Bay	\$295,533,600	\$395,595,568	\$322,926,350	\$1,884,708,498	\$0	\$1,204,300	\$2,899,968,316	\$249,237,532	\$3,149,205,848
Benzie	\$26,294,600	\$90,253,258	\$5,167,700	\$1,323,957,360	\$1,123,700	\$0	\$1,446,796,618	\$41,358,275	\$1,488,154,893
Berrien	\$540,775,341	\$849,392,583	\$844,502,729	\$6,270,786,211	\$0	\$0	\$8,505,456,864	\$514,637,317	\$9,020,094,181
Branch	\$442,652,045	\$144,949,521	\$33,798,001	\$899,991,436	\$0	\$1,542,401	\$1,522,933,404	\$120,361,269	\$1,643,294,673
Calhoun	\$426,136,411	\$591,242,198	\$181,848,912	\$2,424,585,931	\$0	\$2,549,860	\$3,626,363,312	\$549,665,417	\$4,176,028,729
Cass	\$405,422,543	\$83,292,287	\$33,673,289	\$1,836,836,229	\$0	\$9,371,600	\$2,368,595,948	\$101,247,191	\$2,469,843,139
Charlevoix	\$56,266,700	\$165,683,271	\$39,490,600	\$2,283,645,964	\$766,200	\$0	\$2,545,852,735	\$104,598,724	\$2,650,451,459
Cheboygan	\$37,318,930	\$164,230,550	\$6,150,500	\$1,444,772,065	\$575,000	\$3,343,900	\$1,656,390,945	\$46,656,900	\$1,703,047,845
Chippewa	\$56,136,700	\$160,139,632	\$20,180,300	\$1,066,857,987	\$0	\$0	\$1,303,314,619	\$61,973,125	\$1,365,287,744
Clare	\$71,924,300	\$88,307,157	\$12,895,589	\$987,200,352	\$0	\$0	\$1,160,327,398	\$108,428,540	\$1,268,755,938
Clinton	\$592,815,892	\$324,534,441	\$49,630,526	\$1,885,312,698	\$0	\$41,776,250	\$2,894,069,807	\$139,373,941	\$3,033,443,748
Crawford	\$86,900	\$48,245,900	\$30,862,500	\$487,183,750	\$1,213,500	\$575,200	\$568,167,750	\$53,374,690	\$621,542,440
Delta	\$38,512,711	\$159,093,786	\$31,016,865	\$972,888,347	\$130,945	\$172,514	\$1,201,815,168	\$165,650,309	\$1,367,465,477
Dickinson	\$20,029,650	\$149,494,800	\$89,972,499	\$617,327,935	\$27,497,350	\$0	\$904,322,234	\$167,575,418	\$1,071,897,652
Eaton	\$391,802,097	\$621,080,470	\$132,719,275	\$2,331,791,221	\$0	\$15,935,750	\$3,493,328,813	\$245,397,941	\$3,738,726,754
Emmet	\$43,643,500	\$375,322,300	\$15,439,500	\$2,705,033,668	\$0	\$7,628,900	\$3,147,067,868	\$104,717,280	\$3,251,785,148
Genesee	\$186,995,800	\$2,084,884,453	\$322,095,800	\$6,684,389,716	\$0	\$0	\$9,278,365,769	\$672,439,800	\$9,950,805,569
Gladwin	\$82,112,350	\$51,625,051	\$10,892,550	\$938,238,883	\$0	\$0	\$1,082,868,834	\$35,593,738	\$1,118,462,572
Gogebic	\$937,528	\$65,740,929	\$9,646,150	\$590,381,837	\$30,696,496	\$0	\$697,402,940	\$61,195,852	\$758,598,792
Grand Traverse	\$140,903,786	\$960,102,089	\$83,046,806	\$3,806,716,018	\$0	\$0	\$4,990,768,699	\$253,983,234	\$5,244,751,933
Gratiot	\$545,688,000	\$112,197,494	\$40,908,400	\$537,898,070	\$0	\$0	\$1,236,691,964	\$78,922,736	\$1,315,614,700
Hillsdale	\$457,180,347	\$103,632,140	\$37,173,330	\$908,508,239	\$0	\$2,118,130	\$1,508,612,186	\$98,326,468	\$1,606,938,654
Houghton	\$18,448,725	\$126,498,262	\$10,021,953	\$835,360,595	\$29,024,872	\$4,619,579	\$1,023,973,986	\$50,206,217	\$1,074,180,203
Huron	\$886,034,300	\$114,931,100	\$40,647,100	\$1,009,314,019	\$0	\$0	\$2,050,926,519	\$111,125,700	\$2,162,052,219
Ingham	\$360,032,170	\$1,822,398,897	\$174,176,120	\$5,042,669,974	\$0	\$5,205,150	\$7,404,482,311	\$485,596,174	\$7,890,078,485
Ionia	\$498,479,890	\$161,719,104	\$33,626,537	\$1,058,246,768	\$0	\$4,905,600	\$1,756,977,899	\$111,556,615	\$1,868,534,514
Iosco	\$56,675,600	\$112,780,300	\$25,839,500	\$1,067,792,659	\$0	\$6,231,300	\$1,269,319,359	\$59,676,950	\$1,328,996,309
Iron	\$18,707,965	\$39,436,792	\$31,174,290	\$493,905,972	\$50,119,877	\$0	\$633,344,896	\$67,564,382	\$700,909,278
Isabella	\$306,457,038	\$414,280,588	\$41,483,909	\$1,113,934,654	\$0	\$17,107,400	\$1,893,263,589	\$122,386,720	\$2,015,650,309
Jackson	\$385,630,518	\$722,025,431	\$223,732,345	\$3,254,824,588	\$0	\$8,471,221	\$4,594,684,103	\$376,968,965	\$4,971,653,068

2011 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut Over	Developmental	Total Real Property	Total Personal	Total Real & Personal
Kalamazoo	\$238,185,110	\$1,632,908,929	\$374,444,944	\$5,676,932,378	\$0	\$0	\$7,922,471,361	\$906,612,546	\$8,829,083,907
Kalkaska	\$19,757,250	\$50,296,400	\$9,188,800	\$625,858,932	\$0	\$0	\$705,101,382	\$156,974,105	\$862,075,487
Kent	\$309,355,300	\$4,628,214,200	\$1,241,393,670	\$13,714,614,950	\$0	\$0	\$19,893,578,120	\$1,841,588,405	\$21,735,166,525
Keweenaw	\$27,125	\$8,963,434	\$0	\$201,830,674	\$1,401,862	\$0	\$212,223,095	\$3,070,756	\$215,293,851
Lake	\$33,123,200	\$71,607,700	\$1,468,600	\$595,102,462	\$8,414,500	\$0	\$709,716,462	\$20,521,466	\$730,237,928
Lapeer	\$390,896,551	\$283,417,294	\$65,111,295	\$2,169,025,047	\$0	\$3,494,600	\$2,911,944,787	\$184,651,990	\$3,096,596,777
Leelanau	\$194,018,750	\$181,395,062	\$8,796,360	\$3,071,349,346	\$0	\$0	\$3,455,559,518	\$45,050,640	\$3,500,610,158
Lenawee	\$705,386,094	\$425,982,500	\$91,612,200	\$2,274,257,595	\$0	\$4,140,300	\$3,501,378,689	\$265,466,800	\$3,766,845,489
Livingston	\$196,995,386	\$1,006,812,103	\$209,834,252	\$6,270,215,473	\$0	\$989,900	\$7,684,847,114	\$511,004,824	\$8,195,851,938
Luce	\$4,210,500	\$17,630,200	\$2,236,700	\$211,586,397	\$528,100	\$0	\$236,191,897	\$12,427,979	\$248,619,876
Mackinac	\$15,126,919	\$195,288,553	\$14,528,100	\$833,102,070	\$7,037,091	\$0	\$1,065,082,733	\$103,393,420	\$1,168,476,153
Macomb	\$177,967,326	\$4,218,451,830	\$1,760,664,363	\$18,201,017,128	\$0	\$5,165,050	\$24,363,265,697	\$2,386,396,015	\$26,749,661,712
Manistee	\$48,199,400	\$116,727,000	\$54,292,300	\$1,128,728,190	\$210,400	\$0	\$1,348,157,290	\$113,551,619	\$1,461,708,909
Marquette	\$11,244,650	\$373,619,650	\$144,725,450	\$1,974,410,422	\$55,574,400	\$0	\$2,559,574,572	\$138,897,831	\$2,698,472,403
Mason	\$89,672,400	\$169,611,000	\$332,555,700	\$1,193,405,250	\$0	\$0	\$1,785,244,350	\$94,406,237	\$1,879,650,587
Mecosta	\$171,423,900	\$135,310,800	\$30,292,600	\$1,022,008,311	\$0	\$0	\$1,359,035,611	\$116,759,554	\$1,475,795,165
Menominee	\$94,039,486	\$64,580,911	\$35,208,878	\$716,934,482	\$0	\$0	\$910,763,757	\$56,798,529	\$967,562,286
Midland	\$130,899,783	\$391,002,800	\$658,323,600	\$2,123,700,578	\$4,949,900	\$0	\$3,308,876,661	\$521,175,355	\$3,830,052,016
Missaukee	\$105,434,800	\$32,211,600	\$11,337,500	\$471,704,950	\$0	\$0	\$620,688,850	\$89,347,365	\$710,036,215
Monroe	\$460,314,979	\$807,657,466	\$1,039,416,773	\$3,321,573,084	\$0	\$32,540,512	\$5,661,502,814	\$548,797,150	\$6,210,299,964
Montcalm	\$326,999,800	\$184,375,100	\$98,479,400	\$1,322,134,356	\$0	\$1,806,000	\$1,933,794,656	\$136,743,300	\$2,070,537,956
Montmorency	\$21,268,300	\$26,489,916	\$9,215,560	\$537,281,600	\$0	\$0	\$594,255,376	\$57,141,293	\$651,396,669
Muskegon	\$114,077,100	\$797,940,600	\$250,910,700	\$3,345,748,906	\$0	\$0	\$4,508,677,306	\$435,202,400	\$4,943,879,706
Newaygo	\$187,163,300	\$111,564,000	\$42,578,700	\$1,250,377,630	\$0	\$0	\$1,591,683,630	\$123,335,315	\$1,715,018,945
Oakland	\$81,771,180	\$10,795,035,520	\$1,928,636,700	\$35,954,354,243	\$0	\$7,033,510	\$48,766,831,153	\$3,686,629,190	\$52,453,460,343
Oceana	\$183,715,951	\$103,879,850	\$34,459,000	\$1,225,091,216	\$0	\$0	\$1,547,146,017	\$73,023,054	\$1,620,169,071
Ogemaw	\$77,424,040	\$103,847,994	\$8,466,937	\$748,445,429	\$0	\$0	\$938,184,400	\$59,925,507	\$998,109,907
Ontonagon	\$12,605,666	\$17,513,252	\$26,192,245	\$256,896,600	\$28,038,190	\$0	\$341,245,953	\$26,261,571	\$367,507,524
Osceola	\$121,530,000	\$38,229,550	\$28,341,000	\$568,443,325	\$0	\$0	\$756,543,875	\$91,609,200	\$848,153,075
Oscoda	\$11,100,300	\$25,448,000	\$6,832,200	\$395,091,803	\$0	\$0	\$438,472,303	\$28,084,300	\$466,556,603
Otsego	\$54,575,300	\$194,124,800	\$24,847,500	\$915,630,650	\$0	\$0	\$1,189,178,250	\$173,033,350	\$1,362,211,600
Ottawa	\$563,655,394	\$1,193,516,550	\$788,299,700	\$7,348,848,650	\$0	\$2,137,500	\$9,896,457,794	\$595,252,010	\$10,491,709,804
Presque Isle	\$80,091,400	\$28,200,300	\$23,198,600	\$665,448,709	\$93,997	\$14,600	\$797,047,606	\$37,027,324	\$834,074,930
Roscommon	\$5,215,600	\$122,270,355	\$2,414,000	\$1,336,227,929	\$0	\$0	\$1,466,127,884	\$39,709,675	\$1,505,837,559
Saginaw	\$483,688,645	\$996,789,395	\$142,053,617	\$3,229,718,548	\$15,400	\$11,770,300	\$4,864,035,905	\$541,307,620	\$5,405,343,525
Saint Clair	\$433,114,445	\$653,556,861	\$717,585,129	\$3,749,288,214	\$0	\$1,550,900	\$5,555,095,549	\$580,347,808	\$6,135,443,357
Saint Joseph	\$470,162,600	\$172,245,870	\$156,622,750	\$1,381,769,548	\$0	\$597,400	\$2,181,398,168	\$266,263,029	\$2,447,661,197
Sanilac	\$845,479,275	\$117,631,489	\$17,737,508	\$903,581,191	\$792,600	\$2,803,100	\$1,888,025,163	\$76,410,744	\$1,964,435,907
Schoolcraft	\$5,887,676	\$33,874,879	\$10,976,320	\$377,020,353	\$6,284,272	\$0	\$434,043,500	\$64,361,079	\$498,404,579

2011 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	\$380,557,442	\$198,605,680	\$29,734,890	\$1,304,022,161	\$0	\$0	\$1,912,920,173	\$97,697,926	\$2,010,618,099
Tuscola	\$586,216,731	\$109,167,675	\$23,440,350	\$916,610,507	\$0	\$0	\$1,635,435,263	\$101,708,858	\$1,737,144,121
Van Buren	\$349,381,232	\$280,621,304	\$453,830,000	\$2,332,135,470	\$0	\$0	\$3,415,968,006	\$204,468,690	\$3,620,436,696
Washtenaw	\$449,535,808	\$3,205,237,855	\$461,279,723	\$10,328,382,195	\$0	\$61,189,700	\$14,505,625,281	\$974,550,842	\$15,480,176,123
Wayne	\$35,644,400	\$8,974,652,928	\$3,713,976,965	\$28,803,123,470	\$0	\$14,503,300	\$41,541,901,063	\$4,872,290,597	\$46,414,191,660
Wexford	\$45,703,800	\$149,716,700	\$55,310,600	\$754,440,182	\$0	\$0	\$1,005,171,282	\$89,791,600	\$1,094,962,882
Grand Total	\$17,907,630,716	\$55,683,036,816	\$18,402,377,503	\$242,547,946,076	\$293,956,037	\$304,104,327	\$335,139,051,475	\$27,635,952,523	\$362,775,003,998

APPENDIX 4

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

2011		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,907,630,716	\$9,448,416,882
Commercial	\$55,683,036,816	\$49,736,275,446
Industrial	\$18,402,377,503	\$17,281,878,125
Residential	\$242,547,946,076	\$219,336,723,045
Timber - Cutover	\$293,956,037	\$119,050,812
Developmental	\$304,104,327	\$148,349,466
Total Real Property	\$335,139,051,475	\$296,070,693,776
Total Personal Property	\$27,635,952,523	\$27,534,595,302
Total Real & Personal Property	\$362,775,003,998	\$323,605,289,078
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
Total Real & Personal Property	\$436,421,254,945	\$340,545,761,049

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2011					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$525,840,922	\$25,734,655		\$25,354,837	\$379,817
Telephone Companies	\$1,646,321,863	\$80,570,992	48.94	\$21,343,213	\$59,227,779
Car Loaning Companies	\$79,549,073	\$3,893,132		\$2,782,257	\$1,110,874
Totals	\$2,251,711,858	\$110,198,778		\$49,480,308	\$60,718,471

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

* 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

2011 STATE TAX COMMISSION BULLETINS

Number	Title
2011-01	Certified Interest Rates
2011-02	DNR PILT Property
2011-03	Millage Rollback
2011-04	County Multipliers
2011-05	Certified Interest Rates
2011-06	<i>Not Issued; under STC Review</i>
2011-07	Certified Interest Rates
2011-08	Assessor Certification
2011-09	Withholding Property from Forfeiture
2011-10	Tax Calendar for 2012
2011-11	Equalization Process
2011-12	Procedural Changes for 2012
2011-13	Certified Interest Rates
2011-14	Inflation Rate Multiplier for 2011
2011-15	Random Week for Qualified Businesses
2011-16	Property Tax Appeal Procedures for 2012
2011-17	Interest Rates of MTT Judgments
2011-18	Board of Review Update for 2011
2011-19	Electronic Filing

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