

# 2018 Annual Report

## Michigan State Tax Commission



Adopted by the State Tax Commission  
February 12, 2019

## **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. 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**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. 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 2018, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **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 in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include the Assessor Discipline Committee and the Education and Certification Committee, which continued to meet during 2018.
- ❖ 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.

➤ **Audit of Minimum Assessing Requirements (AMAR)**

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally, MCL 211.10f indicates in part:

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.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five-year cycle began in 2018 with 320 local units reviewed in 18 Counties. Of the 320 local units reviewed, 48 had perfect AMAR reviews.

During 2018, follow up reviews were conducted in 192 local units. Of the 192 follow up reviews completed in 2018, only 67 local units corrected all of the deficiencies noted from their prior review. 109 local units need an additional follow up review and 33 of those have already had multiple follow up reviews.

# 2018 Accomplishments

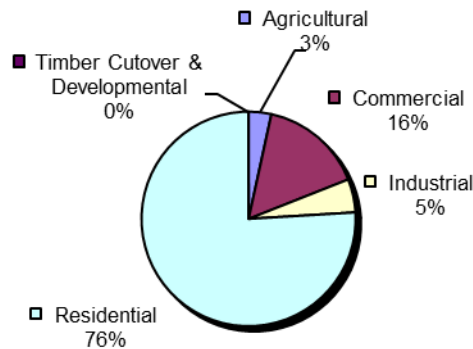
As required by MCL 211.149, the State Tax Commission met in formal session nine (9) times during calendar year 2018. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission web page at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

## ✓ State Equalized Valuations

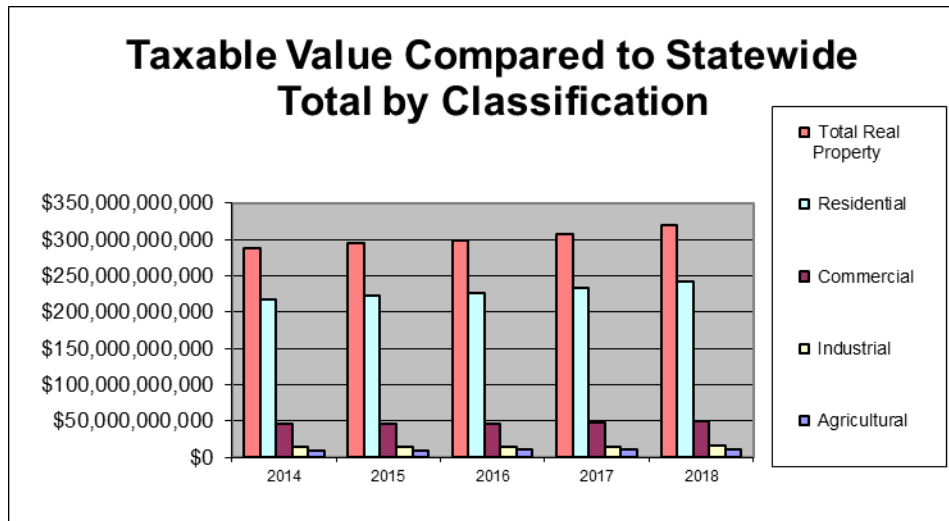
The State Tax Commission finalized and approved the 2018 state equalized valuations for each property classification by county (Appendix 3) on May 29, 2018, as required by MCL 209.4. The total statewide summary is provided in the table below.

2018 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,875,149,909	\$10,936,948,543
Commercial	\$59,886,541,936	\$49,881,422,960
Industrial	\$18,399,190,366	\$16,070,194,723
Residential	\$298,806,291,873	\$243,015,578,106
Timber - Cutover	\$221,738,864	\$109,946,027
Developmental	\$113,310,652	\$62,068,079
<b>Total Real Property</b>	<b>\$401,302,120,700</b>	<b>\$320,076,158,438</b>
<b>Total Personal Property</b>	<b>\$28,268,257,483</b>	<b>\$28,185,496,790</b>
<b>Total Real &amp; Personal Property</b>	<b>\$429,570,378,183</b>	<b>\$348,261,655,228</b>

## 2018 Taxable Value by Classification

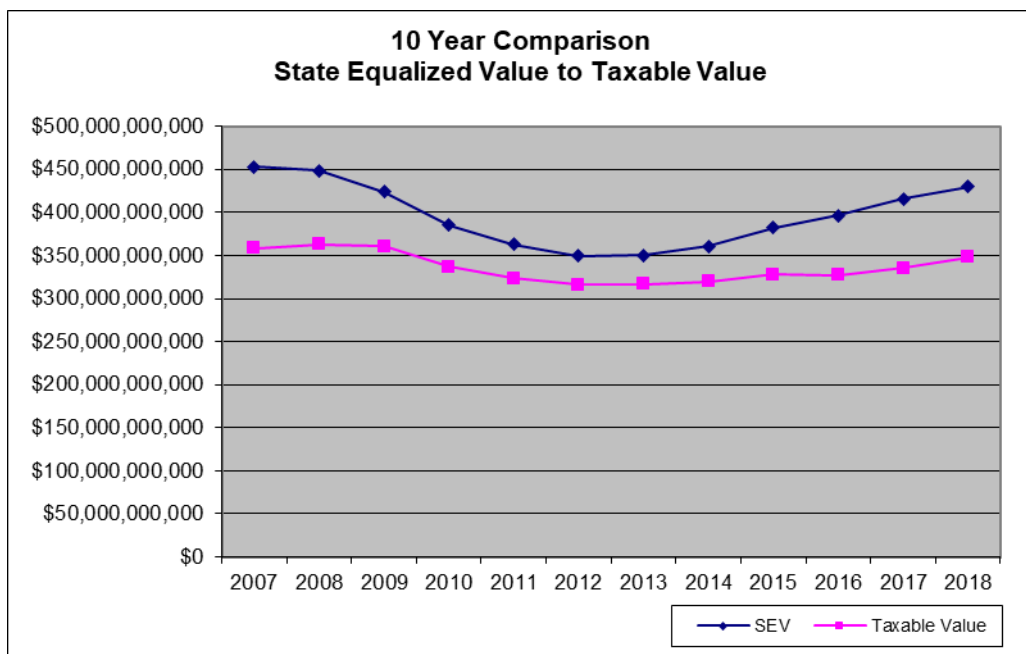


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



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 statewide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2013	\$316,736,945,593	\$12,817,640,021
2014	\$319,501,803,623	\$13,033,563,272
2015	\$327,732,524,070	\$13,475,399,279
2016	\$327,405,758,407	\$13,653,142,170
2017	\$335,481,172,309	\$13,983,326,284
2018	\$348,260,934,781	Available Mid 2019

✓ **Assessment of State Assessed Properties**

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.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 810 petitions regarding omitted or incorrectly reported real and personal property in 2018. 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	2013	2014	2015	2016	2017	2018
<b>Non-Concurrence</b>	1154	592	500	431	494	300
<b>Concurrence</b>	760	648	574	490	407	510
<b>Total</b>	<b>1914</b>	<b>1240</b>	<b>1,074</b>	<b>921</b>	<b>901</b>	<b>810</b>

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor  
 Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2010, the State Tax Commission became responsible for the certification and education of assessors. At that time the Commission revised all educational programs and authorized staff to offer these new programs as pilot programs for a three-year period. In September 2013, the Commission made program changes based upon the review of the programs and the recommendations of staff and authorized the continuation of the new educational programs.

The MCAT Program was offered by both outside organizations and by the State at various locations throughout the State. The program continues to be very successful with 143 new MCAT's certified in 2018.

MCAO Programs were offered as 6 month online/lecture hybrids in January 2018 in both Lansing and Marquette and in June 2018 in Lansing. Additionally, we continue to offer the Self-Study program. There were 75 new MCAO's certified during 2018.

The MAAO one year online/lecture hybrid was offered in April and October 2018. In addition, the self-paced courses were offered through outside organizations and through the State during 2018. We also developed and offered a Michigan Specific USPAP course to fulfill the MAAO requirement. There were 71 new MAAO's certified during 2018.

The MMAO one-year case study program began in October 2017. We had no successful candidates from that course. We then added a May 2018 session and have only two candidates remaining in that session. We also offered an October 2018 session and have two candidates remaining in that session

During 2018, we opened an online continuing education classroom using our Moodle classroom. We offered four classes that provided 4 hours each of continuing education credit. During 2018, we had over 700 assessors sign up for one or more classes and over 85% successfully completed one or more classes.

The following is a summary of each of the Committee's work and new program development during 2018:

- **Education and Certification:** Education and Certification Committee Members Ruth Scott, Linda Stevenson, Ed VanderVries and Nick Wheeler met in person and electronically during 2018. This Committee continued to work on the development of educational programming and reviewed requests for approval of elective continuing education classes as well as requests for certification level waivers. The Committee recommended that all 16 hours of continued education required for 2020 recertification may be completed through approved online courses. During 2018, this committee continued to review certification level requirements for cities, township's and counties. The committee reviewed the waiver process regarding the impact of personal property tax changes with certification level requirements.
- **Discipline Advisory:** In December of 2015, the State Tax Commission updated the Complaint Process Regarding Assessment Administration Practices. Assessor Discipline Advisory Committee Members Scott Engerson, Polly Cairns and Raman Patel met two times during 2018. The Committee reviewed several complaints and made recommendations to the Commission. A total of 14 assessors appeared before the Assessor Discipline Advisory Committee in 2018.

✓ **Administrative Duties**

1. The Commission issued 19 Bulletins in 2018, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2018 Commission Bulletins.



2. Under specific circumstances provided for in the General Property Tax Act, the Commission is statutorily required to assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2018, the Commission assumed jurisdiction of the roll for 18 local units because the local unit failed to correct the AMAR deficiencies by the stated time and 16 because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2018 the Commission received 22 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2014	69
2015	37
2016	31
2017	19
2018	22

4. The State Tax Commission at their meeting on December 12, 2017 approved changes to the Personal Property Examiner Program (PPE). State Tax Administrative Rule R 209.24 provides for the issuance of Personal Property Examiner (PPE) Certificates by the State Tax Commission upon successful completion of an examination. By virtue of passing certification level examinations, the State Tax Commission determined that beginning January 1, 2019 all assessing officers in Michigan certified at the Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) level will be automatically granted a PPE endorsement on their assessor certification and will no longer be required to maintain a separate PPE Certification. Individuals who are not certified at the MCAO, MAAO or MMAO level but are employed by or under contract with an assessor's office, County Equalization Department or the State Tax Commission will follow the path to PPE Certification available on the STC website.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State Treasurer or designee as required by the Act. In 2018, the Commission acted on 60 applications and granted approval to 60 of the charitable nonprofit housing organization exemption applications.
6. As provided by various Public Acts, the Commission received and reviewed applications in 2018 for each of the statutory exemption programs. Staff reviews the applications and makes recommendations to the Commission to approve or deny the applications.

### 5 Year Summary of Exemption Certificates Granted

Type of Certificate	2014	2015	2016	2017	2018
Industrial Facility Exemptions	547	265	177	210	184
Air Pollution Control Exemptions	31	13	12	9	6
Water Pollution Control Exemptions	100	25	24	37	63
Obsolete Property Rehabilitation	21	31	43	40	30
Personal Property Exemptions	35	7	4	10	3
Neighborhood Enterprise New & Rehab	73	219	54	73	184
Commercial Rehabilitation	6	36	18	17	23
<b>Total</b>	<b>813</b>	<b>596</b>	<b>332</b>	<b>393</b>	<b>493</b>

**STATE TAX COMMISSION**  
**2018 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.
25. State Essential Services Assessment Act – Act 92 of 2014
26. Alternative State Essential Services Assessment Act – Act 93 of 2014

## 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.

#### **W. Howard Morris**

W. Howard Morris was reappointed to the State Tax Commission in November 2017 to a four-year term expiring December 27, 2021. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a Bachelor of Business Administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

#### **Leonard D. Kutschman**

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

# APPENDIX 3

## 2018 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$39,270,800	\$27,597,100	\$11,561,500	\$703,507,900	\$0	\$0	\$781,937,300	\$37,467,200	\$819,404,500
Alger	\$9,357,100	\$38,310,800	\$9,835,500	\$410,318,500	\$0	\$0	\$467,821,900	\$19,465,806	\$487,287,706
Allegan	\$796,042,600	\$480,590,113	\$242,578,450	\$4,481,135,361	\$0	\$5,565,200	\$6,005,911,724	\$313,184,975	\$6,319,096,699
Alpena	\$87,612,018	\$111,743,100	\$35,638,400	\$741,155,100	\$0	\$0	\$976,148,618	\$69,063,454	\$1,045,212,072
Antrim	\$78,147,800	\$90,098,500	\$8,367,100	\$2,079,127,700	\$0	\$0	\$2,255,741,100	\$79,514,800	\$2,335,255,900
Arenac	\$104,098,300	\$45,702,300	\$8,309,000	\$491,574,308	\$0	\$0	\$649,683,908	\$45,760,750	\$695,444,658
Baraga	\$10,838,938	\$19,980,769	\$21,140,637	\$246,953,789	\$24,058,410	\$0	\$322,972,543	\$18,835,193	\$341,807,736
Barry	\$383,893,650	\$147,750,100	\$64,976,800	\$2,192,641,283	\$0	\$0	\$2,789,261,833	\$103,818,600	\$2,893,080,433
Bay	\$500,741,302	\$399,121,100	\$205,124,100	\$1,994,687,915	\$0	\$192,050	\$3,099,866,467	\$215,701,365	\$3,315,567,832
Benzie	\$25,044,000	\$93,852,818	\$5,006,300	\$1,558,814,540	\$1,933,100	\$0	\$1,684,650,758	\$40,426,706	\$1,725,077,464
Berrien	\$550,714,530	\$777,985,289	\$1,224,380,100	\$6,460,592,681	\$0	\$0	\$9,013,672,600	\$525,058,814	\$9,538,731,414
Branch	\$610,473,969	\$161,621,290	\$38,337,771	\$1,068,318,661	\$0	\$0	\$1,878,751,691	\$145,389,286	\$2,024,140,977
Calhoun	\$542,392,093	\$583,466,484	\$202,147,623	\$2,539,567,602	\$0	\$0	\$3,867,573,802	\$468,274,379	\$4,335,848,181
Cass	\$548,739,900	\$103,035,200	\$40,261,400	\$2,006,192,006	\$0	\$0	\$2,698,228,506	\$224,567,688	\$2,922,796,194
Charlevoix	\$53,310,362	\$167,889,900	\$44,968,900	\$2,347,719,737	\$0	\$0	\$2,613,888,899	\$82,838,900	\$2,696,727,799
Cheboygan	\$33,684,500	\$165,795,254	\$6,079,100	\$1,478,216,195	\$100,900	\$3,713,800	\$1,687,589,749	\$64,024,550	\$1,751,614,299
Chippewa	\$50,829,900	\$159,866,800	\$26,512,600	\$1,034,520,200	\$0	\$0	\$1,271,729,500	\$75,508,600	\$1,347,238,100
Clare	\$95,133,063	\$78,839,668	\$18,814,880	\$927,456,331	\$0	\$0	\$1,120,243,942	\$110,427,198	\$1,230,671,140
Clinton	\$776,318,976	\$423,734,820	\$59,912,859	\$2,191,474,269	\$0	\$11,348,300	\$3,462,789,224	\$143,025,771	\$3,605,814,995
Crawford	\$226,300	\$48,049,500	\$42,849,200	\$535,209,675	\$0	\$0	\$626,334,675	\$62,799,050	\$689,133,725
Delta	\$45,669,464	\$169,170,950	\$26,137,538	\$1,019,208,937	\$0	\$88,300	\$1,260,275,189	\$121,692,462	\$1,381,967,651
Dickinson	\$22,523,045	\$149,341,539	\$50,826,600	\$662,871,913	\$25,231,700	\$0	\$910,794,797	\$104,390,126	\$1,015,184,923
Eaton	\$510,899,536	\$661,399,381	\$203,942,599	\$2,585,836,403	\$0	\$8,660,800	\$3,970,738,719	\$322,663,579	\$4,293,402,298
Emmet	\$45,390,400	\$371,284,750	\$13,897,100	\$3,175,592,000	\$0	\$0	\$3,606,164,250	\$105,025,300	\$3,711,189,550
Genesee	\$198,390,700	\$2,213,493,500	\$282,128,100	\$7,891,455,704	\$0	\$0	\$10,585,468,004	\$654,376,300	\$11,239,844,304
Gladwin	\$93,948,142	\$49,762,181	\$9,868,855	\$918,693,229	\$0	\$0	\$1,072,272,407	\$49,750,100	\$1,122,022,507
Gogebic	\$1,150,157	\$56,654,112	\$13,434,278	\$495,156,862	\$26,203,408	\$0	\$592,598,817	\$68,496,481	\$661,095,298
Grand Traverse	\$147,787,774	\$1,042,942,500	\$87,090,600	\$4,790,410,598	\$0	\$0	\$6,068,231,472	\$256,447,356	\$6,324,678,828
Gratiot	\$892,924,990	\$125,436,400	\$36,370,625	\$605,660,667	\$0	\$0	\$1,660,392,682	\$358,022,200	\$2,018,414,882
Hillsdale	\$572,046,989	\$90,192,712	\$40,505,350	\$1,051,950,502	\$0	\$1,709,510	\$1,756,405,063	\$85,000,209	\$1,841,405,272
Houghton	\$17,364,052	\$171,467,466	\$13,569,863	\$927,172,120	\$19,566,697	\$2,268,122	\$1,151,408,320	\$62,855,956	\$1,214,264,276
Huron	\$1,783,032,046	\$122,102,400	\$49,009,700	\$1,066,582,867	\$0	\$0	\$3,020,727,013	\$802,271,800	\$3,822,998,813
Ingham	\$403,958,200	\$2,118,791,829	\$198,365,290	\$5,627,095,246	\$0	\$3,291,600	\$8,351,502,165	\$678,075,893	\$9,029,578,058
Ionia	\$674,549,127	\$149,472,364	\$43,374,300	\$1,283,725,352	\$0	\$0	\$2,151,121,143	\$113,833,300	\$2,264,954,443

## 2018 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$61,716,854	\$106,545,200	\$24,169,300	\$989,988,700	\$0	\$4,689,000	\$1,187,109,054	\$87,664,500	\$1,274,773,554
Iron	\$18,617,317	\$38,840,655	\$39,499,188	\$490,390,490	\$38,953,950	\$0	\$626,301,600	\$51,274,734	\$677,576,334
Isabella	\$418,794,570	\$490,826,024	\$33,904,000	\$1,204,077,970	\$0	\$0	\$2,147,602,564	\$126,296,029	\$2,273,898,593
Jackson	\$442,244,397	\$686,423,832	\$178,063,272	\$3,679,173,147	\$0	\$3,156,900	\$4,989,061,548	\$477,419,162	\$5,466,480,710
Kalamazoo	\$333,502,116	\$1,912,116,583	\$434,847,395	\$6,636,198,436	\$0	\$0	\$9,316,664,530	\$640,101,811	\$9,956,766,341
Kalkaska	\$23,046,300	\$53,348,400	\$9,112,800	\$736,584,150	\$0	\$0	\$822,091,650	\$145,056,600	\$967,148,250
Kent	\$375,061,400	\$5,408,307,200	\$1,316,905,800	\$18,411,167,221	\$0	\$0	\$25,511,441,621	\$1,620,522,000	\$27,131,963,621
Keweenaw	\$0	\$11,035,882	\$75,044	\$203,919,716	\$2,439,277	\$0	\$217,469,919	\$5,376,518	\$222,846,437
Lake	\$29,430,500	\$57,158,600	\$1,525,600	\$587,676,100	\$0	\$0	\$675,790,800	\$38,379,850	\$714,170,650
Lapeer	\$448,253,998	\$254,529,004	\$69,240,513	\$2,758,586,965	\$0	\$2,820,900	\$3,533,431,380	\$227,289,311	\$3,760,720,691
Leelanau	\$170,956,280	\$180,923,320	\$11,267,680	\$3,256,892,255	\$0	\$0	\$3,620,039,535	\$53,495,613	\$3,673,535,148
Lenawee	\$972,176,681	\$410,977,400	\$98,720,100	\$2,539,766,451	\$0	\$1,294,100	\$4,022,934,732	\$237,719,293	\$4,260,654,025
Livingston	\$261,107,397	\$1,071,931,640	\$293,109,420	\$8,701,680,000	\$0	\$4,539,900	\$10,332,368,357	\$544,536,660	\$10,876,905,017
Luce	\$5,116,400	\$17,636,700	\$3,100,900	\$205,329,152	\$651,000	\$0	\$231,834,152	\$10,089,924	\$241,924,076
Mackinac	\$14,295,211	\$216,269,990	\$18,804,026	\$862,892,441	\$3,731,096	\$0	\$1,115,992,764	\$150,678,938	\$1,266,671,702
Macomb	\$203,820,000	\$4,677,140,870	\$2,111,823,420	\$24,748,408,455	\$0	\$0	\$31,741,192,745	\$1,736,247,837	\$33,477,440,582
Manistee	\$39,460,900	\$99,651,600	\$50,369,500	\$1,121,535,000	\$0	\$0	\$1,311,017,000	\$90,387,800	\$1,401,404,800
Marquette	\$13,555,000	\$487,899,965	\$115,748,700	\$2,169,884,020	\$54,413,458	\$0	\$2,841,501,143	\$171,541,447	\$3,013,042,590
Mason	\$94,361,000	\$153,190,200	\$495,469,000	\$1,253,609,300	\$0	\$0	\$1,996,629,500	\$162,690,400	\$2,159,319,900
Mecosta	\$194,606,600	\$149,074,800	\$55,041,500	\$1,106,308,990	\$0	\$0	\$1,505,031,890	\$97,701,200	\$1,602,733,090
Menominee	\$104,277,561	\$70,872,836	\$36,612,170	\$746,778,979	\$0	\$0	\$958,541,546	\$72,597,933	\$1,031,139,479
Midland	\$177,457,200	\$488,294,579	\$260,788,453	\$2,265,968,913	\$0	\$0	\$3,192,509,145	\$526,325,300	\$3,718,834,445
Missaukee	\$169,129,200	\$46,383,650	\$8,409,600	\$541,945,600	\$0	\$0	\$765,868,050	\$70,245,600	\$836,113,650
Monroe	\$541,586,160	\$753,419,656	\$1,069,733,380	\$4,190,892,771	\$0	\$7,621,670	\$6,563,253,637	\$460,838,206	\$7,024,091,843
Montcalm	\$436,953,662	\$175,270,350	\$39,517,300	\$1,482,365,800	\$0	\$0	\$2,134,107,112	\$211,302,000	\$2,345,409,112
Montmorency	\$18,783,700	\$26,901,548	\$8,380,800	\$506,098,677	\$0	\$0	\$560,164,725	\$45,928,717	\$606,093,442
Muskegon	\$148,560,553	\$701,863,500	\$170,198,000	\$3,924,469,500	\$0	\$0	\$4,945,091,553	\$332,824,200	\$5,277,915,753
Newaygo	\$227,417,400	\$111,692,050	\$52,075,400	\$1,382,505,024	\$0	\$0	\$1,773,689,874	\$114,385,921	\$1,888,075,795
Oakland	\$72,013,280	\$11,275,983,448	\$2,141,831,950	\$54,971,706,209	\$0	\$0	\$68,461,534,887	\$3,409,823,960	\$71,871,358,847
Oceana	\$196,367,704	\$93,289,500	\$35,701,800	\$1,246,136,228	\$0	\$0	\$1,571,495,232	\$58,734,700	\$1,630,229,932
Ogemaw	\$90,106,200	\$104,450,400	\$7,555,900	\$758,278,743	\$0	\$0	\$960,391,243	\$62,567,898	\$1,022,959,141
Ontonagon	\$11,234,220	\$14,946,554	\$30,857,628	\$224,401,665	\$22,772,568	\$0	\$304,212,635	\$19,720,511	\$323,933,146
Osceola	\$134,704,200	\$43,640,600	\$27,006,800	\$596,404,425	\$0	\$0	\$801,756,025	\$85,947,200	\$887,703,225
Oscoda	\$12,099,130	\$21,419,200	\$8,390,300	\$365,554,830	\$0	\$0	\$407,463,460	\$44,841,700	\$452,305,160
Otsego	\$47,765,300	\$169,734,708	\$26,268,300	\$948,648,000	\$0	\$0	\$1,192,416,308	\$245,152,200	\$1,437,568,508
Ottawa	\$645,419,700	\$1,598,488,900	\$636,799,300	\$10,147,195,838	\$0	\$155,900	\$13,028,059,638	\$857,435,300	\$13,885,494,938

### 2018 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$80,306,035	\$24,566,500	\$27,271,600	\$654,624,072	\$84,000	\$0	\$786,852,207	\$28,897,993	\$815,750,200
Roscommon	\$5,102,600	\$99,444,300	\$1,888,600	\$1,381,703,980	\$0	\$0	\$1,488,139,480	\$46,018,400	\$1,534,157,880
Saginaw	\$754,943,210	\$1,045,643,999	\$144,159,859	\$3,397,726,618	\$16,900	\$0	\$5,342,490,586	\$464,399,284	\$5,806,889,870
Saint Clair	\$457,459,860	\$632,776,798	\$787,646,500	\$4,563,302,894	\$0	\$0	\$6,441,186,052	\$751,715,432	\$7,192,901,484
Saint Joseph	\$712,860,887	\$177,399,500	\$124,398,800	\$1,501,071,912	\$0	\$0	\$2,515,731,099	\$279,550,679	\$2,795,281,778
Sanilac	\$1,333,403,553	\$104,689,101	\$17,384,035	\$995,543,616	\$93,900	\$5,066,800	\$2,456,181,005	\$229,729,756	\$2,685,910,761
Schoolcraft	\$5,890,100	\$30,133,000	\$11,789,700	\$350,310,500	\$1,488,500	\$0	\$399,611,800	\$46,146,574	\$445,758,374
Shiawassee	\$546,533,000	\$185,943,270	\$33,092,190	\$1,402,147,180	\$0	\$0	\$2,167,715,640	\$112,124,766	\$2,279,840,406
Tuscola	\$1,057,430,600	\$90,453,400	\$34,977,700	\$1,048,833,555	\$0	\$0	\$2,231,695,255	\$423,069,250	\$2,654,764,505
Van Buren	\$469,247,500	\$262,880,600	\$82,249,400	\$2,732,653,175	\$0	\$0	\$3,547,030,675	\$704,148,400	\$4,251,179,075
Washtenaw	\$520,389,750	\$4,331,687,680	\$497,293,645	\$14,314,537,485	\$0	\$37,317,400	\$19,701,225,960	\$1,032,328,754	\$20,733,554,714
Wayne	\$25,664,500	\$8,971,813,855	\$3,281,779	\$32,056,288,426	\$0	\$9,810,400	\$44,345,357,161	\$4,155,989,912	\$48,501,347,073
Wexford	\$45,415,500	\$132,087,600	\$49,011,100	\$853,532,146	\$0	\$0	\$1,080,046,346	\$72,943,163	\$1,152,989,509
<b>Grand Total</b>	<b>\$23,875,149,909</b>	<b>\$59,886,541,936</b>	<b>\$18,399,190,366</b>	<b>\$298,806,291,873</b>	<b>\$221,738,864</b>	<b>\$113,310,652</b>	<b>\$401,302,223,600</b>	<b>\$28,268,257,483</b>	<b>\$429,570,481,083</b>



## APPENDIX 4

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

<b>2018</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$23,875,149,909	\$10,936,948,543
Commercial	\$59,886,541,936	\$49,881,422,960
Industrial	\$18,399,190,366	\$16,070,194,723
Residential	\$298,806,291,873	\$243,015,578,106
Timber - Cutover	\$221,738,864	\$109,946,027
Developmental	\$113,310,652	\$62,068,079
<b>Total Real Property</b>	<b>\$401,302,223,600</b>	<b>\$320,076,158,438</b>
<b>Total Personal Property</b>	<b>\$28,268,257,483</b>	<b>\$28,185,496,790</b>
<b>Total Real &amp; Personal Property</b>	<b>\$429,570,481,083</b>	<b>\$348,261,655,228</b>

<b>2017</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
<b>Total Real Property</b>	<b>\$387,768,026,836</b>	<b>\$307,822,725,293</b>
<b>Total Personal Property</b>	<b>\$27,771,545,919</b>	<b>\$27,658,447,016</b>
<b>Total Real &amp; Personal Property</b>	<b>\$415,539,572,755</b>	<b>\$335,481,172,309</b>

<b>2016</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$22,795,411,527	\$10,479,877,007
Commercial	\$53,870,354,704	\$46,766,419,902
Industrial	\$16,894,199,209	\$15,362,578,335
Residential	\$274,930,187,551	\$226,802,770,667
Timber - Cutover	\$238,999,493	\$114,315,228
Developmental	\$134,757,533	\$71,775,693
<b>Total Real Property</b>	<b>\$368,818,910,017</b>	<b>\$299,597,736,832</b>
<b>Total Personal Property</b>	<b>\$27,898,913,829</b>	<b>\$27,808,021,575</b>
<b>Total Real &amp; Personal Property</b>	<b>\$396,717,823,846</b>	<b>\$327,405,758,407</b>

<b>2015</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$21,623,537,941	\$10,400,901,985
Commercial	\$51,697,675,218	\$46,232,437,956
Industrial	\$16,369,452,454	\$15,232,173,035
Residential	\$259,196,283,521	\$222,669,176,470
Timber - Cutover	\$248,587,449	\$117,160,853
Developmental	\$161,875,398	\$94,501,423
<b>Total Real Property</b>	<b>\$349,297,411,981</b>	<b>\$294,746,351,722</b>
<b>Total Personal Property</b>	<b>\$33,117,877,535</b>	<b>\$32,986,172,348</b>
<b>Total Real &amp; Personal Property</b>	<b>\$382,415,289,516</b>	<b>\$327,732,524,070</b>

<b>2014</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$20,065,665,671	\$10,159,057,061
Commercial	\$50,367,573,850	\$45,696,993,833
Industrial	\$15,921,715,951	\$15,005,328,915
Residential	\$242,389,931,020	\$217,228,996,914
Timber - Cutover	\$251,968,165	\$114,698,317
Developmental	\$176,633,422	\$105,096,038
<b>Total Real Property</b>	<b>\$329,173,488,079</b>	<b>\$288,310,171,078</b>
<b>Total Personal Property</b>	<b>\$31,419,449,925</b>	<b>\$31,191,632,545</b>
<b>Total Real &amp; Personal Property</b>	<b>\$360,592,938,004</b>	<b>\$319,501,803,623</b>

## APPENDIX 5

### 5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2018					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$701,943,541	\$36,957,327		\$36,957,067	\$261
Telephone Companies	\$1,064,785,750	\$56,060,970	52.65	\$24,904,936	\$31,156,033
Car Loaning Companies	\$166,050,750	\$8,742,571		\$4,652,119	\$4,090,452
<b>Totals</b>	<b>\$1,932,780,041</b>	<b>\$101,760,868</b>		<b>\$66,514,122</b>	<b>\$35,246,746</b>
2017					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$680,137,843	\$35,625,620		\$35,602,965	\$22,655
Telephone Companies	\$1,150,903,735	\$60,284,338	52.38	\$24,541,256	\$35,743,082
Car Loaning Companies	\$136,936,740	\$7,172,746		\$4,725,847	\$2,446,899
<b>Totals</b>	<b>\$1,967,978,318</b>	<b>\$103,082,704</b>		<b>\$64,870,068</b>	<b>\$38,212,636</b>
2016					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$640,641,211	\$32,249,879		\$32,247,236	\$2,643
Telephone Companies	\$1,203,289,376	\$60,573,587	50.34	\$25,225,891	\$35,347,696
Car Loaning Companies	\$134,007,099	\$6,745,917		\$4,744,209	\$2,001,709
<b>Totals</b>	<b>\$1,970,459,744</b>	<b>\$99,569,383</b>		<b>\$62,217,336</b>	<b>\$37,352,047</b>
2015					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$627,247,082	\$31,312,174		\$31,302,251	\$9,924
Telephone Companies	\$1,218,811,988	\$60,843,094	49.92	\$18,646,583	\$42,196,511
Car Loaning Companies	\$133,296,686	\$6,654,171		\$3,736,591	\$2,917,579
<b>Totals</b>	<b>\$1,979,355,756</b>	<b>\$98,809,439</b>		<b>\$53,685,425</b>	<b>\$45,124,014</b>
2014					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$596,544,458	\$29,439,469		\$29,277,271	\$162,198
Telephone Companies	\$1,396,040,603	\$68,894,604	49.35	\$21,275,105	\$47,619,499
Car Loaning Companies	\$94,716,342	\$4,674,251		\$3,081,537	\$1,592,714
<b>Totals</b>	<b>\$2,087,301,403</b>	<b>\$103,008,324</b>		<b>\$53,633,913</b>	<b>\$49,374,411</b>

\* Available credits for 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)

## 2018 STATE TAX COMMISSION BULLETINS

Number	Title
2018-01	4 <sup>th</sup> Quarter Certified Interest Rates
2018-02	Omitted or Incorrectly Reported Property
2018-03	Millage Requests and Rollbacks
2018-04	Use of a Computerized Database System as an Assessment Roll
2018-05	1 <sup>st</sup> Quarter Certified Interest Rates
2018-06	July and December Boards of Review
2018-07	MTT Interest Rates
2018-08	County Multipliers for 2014 Assessor's Manual
2018-09	2 <sup>nd</sup> Quarter Certified Interest Rates
2018-10	Assessor Certification
2018-11	Assessor Certification Level Requirements
2018-12	Random Week for Qualified Business
2018-13	3 <sup>rd</sup> Quarter Certified Interest Rates
2018-14	Electronic Filing
2018-15	Inflation Rate Multiplier for 2019
2018-16	Procedural Changes for the 2019 Assessment Year
2018-17	Property Tax and Equalization Calendar for 2019
2018-18	Property Tax Appeal Procedures for 2019
2018-19	Interest Rates on Michigan Tax Tribunal Judgments