

**STATE TAX COMMISSION**  
**COUNTY CERTIFICATION LEVEL REQUIREMENTS**  
**2019**

County certification levels for 2019 were approved by the State Tax Commission at their meeting on August 21, 2018 . The required certification levels for a County reflect the expertise the State Tax Commission has determined pursuant to MCL 211.10d is required to supervise the preparation of County Equalization. Certification level requirements for **Counties** are as follows:

**MAAO Level (3):**

All local assessing units within a single County have a certification level requirement of MCAO or MAAO.

**MMAO Level (4):**

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

The Commission has determined that the required certification level for a County is more appropriately based on the highest certification level requirement of the local units within the County. The certification level requirements for local units within the County were determined by the State Equalized Value (SEV) as set by the State Tax Commission at their May 29, 2018 meeting. Local unit certification level requirements will not change as a result of changes in value prior to 2019 state equalization.

A waiver may be granted to reduce the certification level requirement for a County, if the SEV of a local unit is significantly influenced by the value of a single parcel or group of related parcels. To qualify, the County must annually submit, no later than October 31, 2018, STC Form 4826, *State Tax Commission Application for Waiver of County Certification Level Requirement* as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel(s). If an assessing unit enters into a contract with an MMAO (4) assessing officer to assess one large commercial or industrial property, that action will not reduce the level of certification required of the County Equalization Director. The value of wind turbines in one or more units may be removed from the total SEV used to calculate required county certification level requirements. To qualify, the County must annually submit, no later than October 31, 2018, STC Form 4826, as well as documentation indicating the value of wind turbines to be removed from the calculation.

When an Equalization Director is responsible for more than one County, or for one or more Counties and one or more local assessment units located outside the County, the combined SEV for all local units for which the individual is responsible determines the certification level requirement for each of those units of government. If an assessing unit extends into more than one County, the County can request a waiver if the certification level requirement of the local assessing unit's SEV within the requesting County does not exceed the MAAO certification level requirements.

The SEV requirements for local assessing units shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Property Services Division, Michigan Department of Treasury; the rate of increase used to adjust the 2018 tax year certification levels for local assessing units was 3.38% . County certification levels for 2019 were based on 2019 local assessing unit certification level requirements.