



State Tax Commission

CAMA DATA STANDARDS

December 14, 2021

CAMA Data Standards Content List

Property Class Codes

Taxable Status

Codes for Taxable Exempt Status

Define Terms of Transfer

Define Instruments of Sale

Sale Verification

Study Type Codes for Use with Forms L-4018R and L-4018P

School District Codes

Government Unit Codes

Property Class Codes

Code	Description	Class Type	Category
001	Retired Split / Combine	Reference Real	Real
002	New Split / Combine	Reference Real	Real
003	Reference Personal	Reference Personal	Personal
004	Reference Special Acts Real	Reference Special Real	Special Real
005	Reference Special Acts Personal	Reference Special Personal	Special Personal
006	Non-Assessable Permanent Reference	Reference Permanent	Real
101	Agricultural - Improved	Agricultural	Real
102	Agricultural - Vacant	Agricultural	Real
110	AG - Building on Leased Land	Agricultural	Real
111	AG - Leasehold Improvements	AG Personal	Personal
151	AG - Personal Property	AG Personal	Personal
160	AG - Conservation Reserve Restricted	Agricultural	Real
201	Commercial - Improved	Commercial	Real
202	Commercial - Vacant	Commercial	Real
207	Commercial Condominiums	Commercial	Real
210	Commercial Building on Leased Land	Commercial	Real
211	Commercial - Leasehold Improvements	Commercial Personal	Personal
251	Commercial Personal	Commercial Personal	Personal
260	Commercial - Conservation Reserve Restricted	Commercial	Real
301	Industrial - Improved	Industrial	Real
302	Industrial - Vacant	Industrial	Real
307	Industrial Condominiums	Industrial	Real
310	Industrial Building on Leased Land	Industrial	Real
311	Industrial - Leasehold Improvements	Industrial Personal	Personal
351	Industrial - Personal Property	Industrial Personal	Personal
352	Industrial - Personal Property Solar / Wind	Industrial Personal	Personal
401	Residential - Improved	Residential	Real
402	Residential - Vacant	Residential	Real
407	Residential Condominiums	Residential	Real
408	Residential - Improved Waterfront	Residential	Real
409	Residential - Vacant Waterfront	Residential	Real
410	Residential Building on Leased Land	Residential	Real
411	Residential Leasehold Improvements	Residential Personal	Personal
451	Residential Personal	Residential Personal	Personal
460	Residential - Conservation Reserve Restricted	Residential	Real
501	Timber Cutover - Improved	Timber Cutover	Real
502	Timber Cutover - Vacant	Timber Cutover	Real
551	Utility Personal Property	Utility Personal	Personal
601	Developmental - Improved	Developmental	Real
602	Developmental - Vacant	Developmental	Real
610	Developmental Building on Leased Land	Developmental	Real

Taxable Status

There are Two Taxable Statuses
1) Taxable
2) Exempt

Codes for Taxable Status

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
125.1415a	State Housing Development Authority PA346 of 1966 MCL 125.1401 – 125.1499c	<i>"125.1415a (1) If a housing project owned by a nonprofit housing corporation, consumer housing cooperative, limited dividend housing corporation, mobile home park corporation, or mobile home park association is financed with a federally-aided or authority-aided mortgage or advance or grant from the authority, then, except as provided in this section, the housing project is exempt from all ad valorem property taxes imposed by this state or by any political subdivision, public body, or taxing district in which the project is located." "(2) The owner of a housing project exempt from taxation under this section shall pay to the municipality in which the project is located an annual service charge for public services in lieu of all taxes."</i>
125.1625	Economic Development Corporations PA 338 of 1974 MCL 125.1601 - 125.1636	<i>"125.1625 The corporation shall be exempt from all taxation on its earnings or property. Instruments of conveyance to or from a corporation shall be exempt from all taxation including taxes imposed by Act No. 134 of the Public Acts of 1966, as amended, being sections 207.501 to 207.513 of the Michigan Compiled Laws."</i>
125.2651	Michigan Brownfield Redevelopment Program PA 381 of 1996 MCL 125.2651 - 125.2670	Brownfield properties are those in which the redevelopment or reuse of the property may be complicated by the presence or perception of contamination. Revitalizing and redeveloping these properties protects the environment, reuses existing infrastructure, minimizes urban sprawl and creates economic opportunities. The Remediation and Redevelopment Division provides financial and technical assistance including grants, loans, tax increment financing and free site assessments to facilitate the redevelopment of brownfield properties. A Local Governmental Unit must be "qualified" and first establish a Brownfield Redevelopment Authority and adopt a Brownfield Plan.
125.2787	Obsolete Property Rehabilitation PA 146 of 2000 MCL 125.2781 - 125.2797	<p>The land is subject to normal ad-valorem taxation. The building's taxable value is frozen for the duration of the exemption and the building improvements are taxed only the local school operating and State Education Tax mills.</p> <p>The act provides a property tax exemption for commercial and commercial housing properties that are rehabilitated and meet the requirements of the Act. The property must be located in an established Obsolete Property Rehabilitation District.</p> <p>Also see STC publication: Frequently Asked Questions Obsolete Property Rehabilitation Act</p> <p><i>"125.2783 (1) A qualified local governmental unit, by resolution of its legislative body, may establish 1 or more obsolete property rehabilitation districts that may consist of 1 or more parcels or tracts of land or a portion of a parcel or tract of land, if at the time the resolution is adopted, the parcel or tract of land or portion of a parcel or tract of land within the district is either of the following:</i></p> <p style="margin-left: 40px;"><i>(a) Obsolete property in an area characterized by obsolete commercial property or commercial housing property,</i></p> <p style="margin-left: 40px;"><i>(b) Commercial property that is obsolete property that was owned by a qualified local governmental unit on the effective date of this act, and subsequently conveyed to a private owner.</i></p> <p><i>"125.2787 (1) A rehabilitated facility for which an obsolete property rehabilitation exemption certificate is in effect, but not the land on which the rehabilitated facility is located..."</i></p>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
207.4(1)	Assessment of Certain Public Utilities PA 282 of 1905 MCL 207.1 - 207.21	<p>This public act pertains to property that is assessed by the state. If it is assessed by the state, it is exempt from ad valorem taxation. If not assessed by the state it is subject to ad valorem taxation by the local unit assessor.</p> <p><i>"207.4(1) The state... shall annually determine the true cash value and taxable value of property having a situs in this state of all of the following:</i></p> <ul style="list-style-type: none"> <i>(a) Railroad companies.</i> <i>(b) Union station and depot companies.</i> <i>(c) Telegraph companies.</i> <i>(d) Telephone companies.</i> <i>(e) Sleeping car companies.</i> <i>(f) Express companies.</i> <i>(g) Car loaning companies.</i> <i>(h) Stock car companies.</i> <i>(i) Refrigerator car companies.</i> <i>(j) Fast freight line companies.</i> <i>(k) All other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes on its rolling stock under this act, over or on the line or lines of any railroad in this state. (2) For tax years that begin after December 31, 2005, the state board of assessors shall annually determine the true cash value and taxable value of property having a situs in this state of telegraph companies and telephone companies in the same manners as property assessed under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.</i> <p><i>"207.5(2) Real property exempt from the tax levied under this act under subsection (1) is subject to taxation in the same manner, for the same purposes, to the same extent, and subject to the same conditions and limitations as other real property in the townships or municipalities in which that property is located."</i></p>
207.279	Iron Ore Tax PA 68 of 1963 MCL 207.271 - 207.279	<p>Read the act to determine when iron ore property is subject to specific tax. When subject to the specific tax it is special act property. When not subject to specific tax it is subject to ad-valorem taxation.</p> <p><i>"207.275 The state geologist or his duly authorized deputy shall determine the specific tax imposed.</i></p> <p><i>"207.277 The township supervisor or assessing officer of the city shall remove from the list of land descriptions assessed and taxed under the general property tax law the land descriptions of the property taxed under the provisions of this act and shall enter the land descriptions on a separate roll. The supervisor or assessor shall spread the specific tax as certified to him by the state geologist or his duly authorized deputy against the lands and the township or city treasurer shall collect the specific tax at the same time, in the same manner and subject to the same collection charges as general property taxes.</i></p> <p><i>"207.279. The specific taxes provided for in this act shall be in lieu of all ad valorem taxes upon the property to which the specific taxes apply, including, without limitation, the ore property, the beneficiating facilities, the agglomerating facilities, the ore in its natural state as mined, the beneficiated ore, the agglomerated ore, and the lands occupied by or used in connection with the mining, beneficiating, agglomerating and transporting of the underground ore."</i></p>
207.558	Plant Rehab. & Industrial Development Districts PA 198 of 1974 AKA Industrial Facilities Exemption MCL 207.551 - 207.572	<p>The land and previous building value is subject to ad-valorem taxation, however, the new value applicable to the facility's exemption certificate is subject to taxation as special acts. Also see 211.7k.</p> <p>The Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. An Industrial Development District (IDD) or a Plant Rehabilitation District (PRD) must be created prior to initiating a project. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. Applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the Michigan Economic Development Corporation. The State Tax Commission (STC) is ultimately responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.</p> <p><i>"207.558 A facility or that portion of a facility described in section 7a, for which an industrial facilities exemption certificate is in effect, but not the land on which the facility is located or to be located or inventory of the facility, for the period on and after the effective date of the certificate and continuing so long as the industrial facilities exemption certificate is in force, is exempt from ad valorem real and personal property taxes and the lessee, occupant, user, or person in possession of that facility for the same period is exempt from ad valorem taxes imposed under Act No. 189 of the Public Acts of 1953, being sections 211.181 and 211.182 of the Michigan Compiled Laws.</i></p> <p><i>"207.561a (1) If a facility was subject to an industrial facilities exemption certificate on or after December 31, 2012, notwithstanding any other provision of this act to the contrary, that portion of the facility that is eligible manufacturing personal property shall remain subject to the industrial facilities tax and shall remain exempt from ad valorem property taxes as provided in...."</i></p>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
207.606(1)	Commercial Housing Facilities Exemption Certificates PA 438 of 1976 MCL 207.601 - 207.615	<p>The land value is subject to ad-valorem taxation, The new value to which the specific tax applies belongs on a separate parcel and is subject to taxation as special acts.</p> <p><i>"207.602 A local governmental unit, by resolution of its legislative body, may approve commercial housing facilities exemption certificates, if at the time of adoption of the resolution the local governmental unit has established a downtown development district pursuant to Act No. 197 of the Public Acts of 1975, as amended, and levies an income tax."</i></p> <p><i>"207.606 (1) A new facility for which a commercial housing facilities exemption certificate is in effect, but not the land on which the new facility is located, shall be exempt from ad valorem real and personal property taxes imposed under Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, for the period beginning on the effective date of the certificate and continuing so long as the commercial housing facilities exemption certificate is in force.</i></p> <p><i>(2) The owner of a new facility exempt from the ad valorem real and personal property taxes as provided in this section shall pay an annual specific tax to be known as the commercial housing facilities tax which shall be determined by...</i></p> <p><i>(3) The lessee, occupant, user, or person in possession of the new facility for which a commercial housing facilities exemption certificate is in effect shall be exempt from ad valorem taxes imposed under Act No. 189 of the Public Acts of 1953, as amended, being sections 211.181 to 211.182 of the Michigan Compiled Laws, for the same period."</i></p>
207.651	Commercial Redevelopment Act PA 255 of 1978 MCL 207.651 - 207.668	<p>The land value is subject to ad-valorem taxation, The new value to which the specific tax (Commercial Facilities Tax) belongs on a separate parcel and is subject to taxation as special acts.</p> <p>The Commercial Redevelopment Act, (known as the Commercial Facilities Exemption), PA 255 of 1978, as amended, affords a tax incentive for the redevelopment of commercial property for the primary purpose and use of a commercial business enterprise. The property must be located within an established Commercial Redevelopment District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government and the taxable value is frozen for the duration of the certificate. For restored facilities, the property taxes are based upon the previous year's (prior to restoration) taxable value and 100% of the mills levied. For new or replacement facilities, the property taxes are based upon the current year's taxable value and 50% of the mills levied. Applications are filed, reviewed, approved, and certificates are issued, by the local unit of government. Certificates are also filed with the State Tax Commission.</p>
207.771	Neighborhood Enterprise Zone Act PA 147 of 1992 MCL 207.771 - 207.787	<p>The land value is subject to ad-valorem taxation while the building is subject to a specific tax. The calculation of the NEZ taxes are based on "new facility", "rehabilitated facility" and "homestead facility" and depends upon the date of issuance of the NEZ Certificate.</p> <p>Also see STC publication: FAQ Neighborhood Enterprise Zone</p> <p>The Neighborhood Enterprise Zone Act, PA 147 of 1992, as amended, provides for the development and rehabilitation of residential housing located within eligible distressed communities. New and rehabilitated facilities applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of new and rehabilitated facility certificates. Exemptions for new and rehabilitated facilities are not effective until approved by the STC. NEZ Homestead applications are filed, reviewed, and approved by the local unit of government.</p>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
207.841	Commercial Rehabilitation Act PA 210 of 2005 MCL 207.841 – 207856	<p>The land value is subject to ad-valorem taxation, while the buildings taxable value is frozen for the duration of the exemption which the specific tax is calculated from. Also see STC publications: Frequently Asked Questions Commercial Rehabilitation Act.</p> <p>The Commercial Rehabilitation Act, PA 210 of 2005, as amended, affords a tax incentive for the rehabilitation of commercial property for the primary purpose and use of a commercial business or multi-family residential facility excluding the land. The property must be located within an established Commercial Rehabilitation District. Exemptions are approved for a term of 1-10 years, as determined by the local unit of government. The property taxes are based upon the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate. Applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.</p>
207.826	Michigan Next Energy Authority Act PA 593 of 2002 MCL 207.821-207.827	<p>This exemption pertains to only one entity, the Michigan Next Energy Authority.</p> <p>"PA 593 of 2002 AN ACT to create and provide for the operation of the Michigan next energy authority."</p> <p>"207.826 The authority created under this act shall be exempt from and shall not be required to pay taxes on property, both real and personal, belong to the authority, which is used for a public purpose. Property of the authority is public property devoted to an essential public and governmental function and purpose.</p>
211.7 FP	Federal Property (FP = Federal Property) PA 206 of 1893 Am PA 142 of 1980	<p>211.7 Federal Property (FP) "Public property belonging to the United States is exempt from taxation under this act, This exemption shall not apply if taxation of the property is specifically authorized by federal legislative action or federal administrative rule, regulation, or lease."</p>
211.7 IG	Indian Gaming STC Memo May 13, 2009 (IG = Indian Gaming)	<p>Indian Lands (IL) are not Federal Property and are not listed in MCL 211.7, however the Code starts with 211.7 because Federal Statutes plays a major role in the exemption of Indian Lands from taxation.</p> <p>STC Memo May 13, 2009, Assessment of Indian Gaming Facilities: "Exempt from the ad valorem roll provided the tax revenue from gaming exceeds what ad valorem tax revenue would have been."</p>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7 IL	Allotted Indian Lands Held in Trust by the United States Allotment Act of 1887 (IL = Indian Lands)	<p>Indian Lands are not Federal Property and are not listed in MCL 211.7, however their Code starts with 211.7 because Federal Statutes play a major role in the exemption of Indian Lands from taxation.</p> <p>Exemption information from the U.S. Indian General Allotment Act: <i>"Allotted Indian lands held in trust by the United States are an instrumentality employed by the United States for the benefit and control of this dependent race, and so are immune from state taxation." Trust status is what provides immunity from state taxes. Lands not held in trust by the Federal government for the benefit of the tribe would generally not share immunity and would, therefore, generally be subject to state property taxes. Source:</i> https://www.irs.gov/government-entities/indian-tribal-governments/itq-faq-12-answer-do-tribal-members-pay-real-estate-taxes."</p> <p>Also see Bulletin 25 of 2017, Lands Owned by Indian Tribes.</p>
211.7b	Disabled Veteran PA 206 of 1893 Am PA 161 of 2013	<p>The parcel is subject to ad valorem taxation until the exemption is annually granted by the local unit BOR. The Disabled Veteran's exemption is not an exemption for the benefit of the property. Instead, it is an exemption personal to the qualifying disabled veteran or the un-remarried surviving spouse of the qualified deceased disabled veteran. Also see STC bulletin 22 of 2013 and STC publication: Disabled Veterans Exemption FAQ.</p> <p><i>"211.7b. (1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions... is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review."</i></p>
211.7d	Elderly or Disabled PA 206 of 1893 Am PA 78 of 2016	<p>The act contains provisions for the state treasurer to take Payments In Lieu of Taxes (PILT). Also see STC bulletin 7 of 2016.</p> <p><i>"211.7d (1) Housing owned and operated by a nonprofit corporation or association, by a limited dividend housing corporation, or by this state, a political subdivision of this state, or an instrumentality of this state, for occupancy or use solely by elderly or disabled families is exempt from the collection of taxes under this act.</i></p> <p><i>(3) If property for which an exemption is claimed under this section would have been subject to the collection of taxes under this act if an exemption had not been granted under this section, the state treasurer, upon verification, shall make a payment in lieu of taxes..."</i></p>
211.7e	Trees, Shrubs, R/W PA 206 of 1893 Am PA 386 of 1976	<p>The parcel is subject to ad valorem taxation, however public Road ROW, and certain trees on Ag land shall not be included in the property assessment.</p> <p><i>"211.7e (1) The value of deciduous and evergreen trees, shrubs, plants, bushes, and vines, whether annual or perennial, growing on agricultural land devoted to agricultural purposes shall be exempt from taxation. The assessment of agricultural real property shall be made without regard to any enhancement in value of the agricultural real property by reason of the deciduous and evergreen trees, shrubs, plants, bushes, or vines. Nothing herein contained shall affect the taxation of growing timber.</i></p> <p><i>(2) The value of land over the surface of which is located a public right of way shall not be considered when the real property is being assessed."</i></p>
211.7g	Seawall PA 206 of 1893 Am PA 165 of 1976	<p>The parcel is subject to ad valorem taxation. Certain described property improvements are not assessed.</p> <p><i>"211.7g The value of a seawall, jetty, groin, dike, or other structure whose primary purpose is to prevent or control erosion or prevent or control inundation or flooding on property affected by waters or levels of the Great Lakes or their connecting waters and tributaries as affected by levels of the Great Lakes is exempt from taxation. That portion of structures which are modified or designed to provide benefits other than erosion control or flood prevention are not exempt from assessment for property tax."</i></p>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7h	Solar, Wind, Water Energy PA 206 of 1893 Am PA 245 of 1983	The parcel is subject to ad valorem taxation, however, when the STC issued a tax exemption certificate, the device covered thereby is exempt from real and personal property taxes imposed under the act. STC no longer issues this exemption certificate. <i>"211.7h (9) A new solar, wind, or water energy tax exemption certificate shall not be issued for a solar, wind, or water energy conversion device if installation of the device is completed after December 31, 1983. All exemptions granted shall remain in force unless revoked under subsection (7)."</i>
211.7i	Existing Facility PA 206 of 1983 Am PA 348 of 1980	The original parcel is subject to ad valorem taxation, however, the increase in value belongs on a new parcel and is subject to taxation as special acts. <i>"211.7i (2) the increase in value to the existing facility attributable to expenditures for repair, replacement, or restoration of a portion of the facility or the increase in value attributable to expenditures for conversion to an existing facility is exempt from taxation under this act commencing with the date of approval by the local governmental unit and ending on the December 31 following 12 years after the approval by the local governmental unit."</i>
211.7j	New or Existing Commercial Facility PA 206 of 1893 Add 5 of 1977	The original parcel is subject to ad valorem taxation, however, the increase in value belongs on a new parcel and is subject to taxation as special acts. <i>"211.7j A new facility or an existing facility for which a commercial housing facilities exemption certificate issued pursuant to Act No. 438 of the Public Acts of 1976, being sections 207.601 to 207.615 of the Michigan Compiled Laws, is in effect, but not the land on which the new facility is located, shall be exempt from taxation under this act for the period beginning on the effective date of the certificate and continuing as long as the commercial housing facilities exemption certificate is in force."</i>
211.7k	Industrial Facilities Tax PA 206 of 1893 Am PA 476 of 1996	The land and previous building value is subject to taxation as ad-valorem, however, the new value belongs on a new parcel and is subject to taxation as special acts. Also see PA 198 of 1974, MCL 207.551 to 207.572. <i>"211.7k A facility for which an industrial facilities exemption certificate... is in effect, but not the land on which the facility is located or to be located, is exempt from taxation under this act..."</i>
211.7l	State Property PA 206 of 1893 Add PA 142 of 1980	<i>"211.7l Public property belonging to the state, except licensed homestead lands, part-paid lands held under certificates, and lands purchased at tax sales, and still held by the state is exempt from taxation under this act. This exemption shall not apply to lands acquired after July 19, 1966, unless a deed or other memorandum of conveyance is recorded in the county where the lands are located before December 31 of the year of acquisition, or the local assessing officer is notified by registered mail of the acquisition before December 31 of the year of acquisition."</i>
211.7m	County, Township, City, Village, School District, Parks PA 206 of 1893 Add PA 142 of 1980	For additional information regarding property of a school district, please see 380.1141 of the "Revised School Code Avt 451 of 1976". Also, for additional information see STC bulletin 19 of 2000, Exemption for Parks. <i>"211.7m Property owned by... a county, township, city, village, or school district... and is used to carry out a public purpose itself... is exempt from taxation under this act. Parks shall be open to the public generally." Refer to case law for implications related to public purpose."</i>
211.7n	Non-Profit Theater, Library, Educational, Scientific Institution PA 206 of 1893 Am PA 212 of 1981	<i>"211.7n Real estate or personal property owned and occupied by nonprofit theater, library, educational, or scientific institutions incorporated under the laws of this state with the buildings and other property thereon while occupied by them solely for the purposes for which the institutions were incorporated is exempt from taxation under this act. In addition, real estate or personal property owned and occupied by a nonprofit organization organized under the laws of this state devoted exclusively to fostering the development of literature, music, painting, or sculpture which substantially enhances the cultural environment of a community as a whole, is available to the general public on a regular basis and is occupied by it solely for the purposes for which the organization was incorporated is exempt from taxation under this act."</i>
211.7o	Non-Profit Charitable Institution PA 206 of 1893 Am PA 681 of 2006	<i>"211.7o contains many sub-sections and is therefore not summarized here. Also, extensive case history needs to be considered related to eligibility under this section. Also see STC bulletins 26 of 2017 and 18 of 2000 for more info."</i>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7p	Memorial Homes or Posts PA 206 of 1893 Add PA 142 of 1980	"211.7p Real estate or personal property owned and occupied as memorial homes or posts is exempt from taxation under this act. But does not include buildings or portions of buildings which are not restricted to members and guests and are used for commercial operations permitting the patronage of the general public, including but not limited to dancehalls, bars with class C liquor licenses, bowling alleys, pool or billiard rooms, television rooms, and game rooms. Incidental or casual rental or leasing for nonveteran purposes is no bar to the exemption. It is the legislative intent that the making available of the exempt facilities for public assemblage or social affairs shall not be adequate cause to deny this exemption in whole or in part."
211.7q	Boy or Girl Scout or Campfire Girl's Organization; 4-H Club or Foundation; Young Men's or Women's Christian Association... PA 206 of 1893 Am PA 505 of 2008	See the act for specific limitations. "211.7q (1) Except as otherwise provided in subsections (2) and (3), real property owned by a boy or girl scout or campfire girls' organization, a 4-H club or foundation, or a young men's Christian association or young women's Christian association is exempt from the collection of taxes under this act..."
211.7r	Certain Clinics PA 206 of 1893 Add PA 142 of 1980	See the act for specific limitations. "211.7r The real estate and building of a clinic... is exempt from taxation under this act, if..."
211.7s	Houses of Public Worship; Parsonage PA 206 of 1893 Add PA 142 of 1980	"211.7s Houses of public worship, with the land on which they stand, the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage are exempt from taxation under this act. Houses of public worship includes buildings or other facilities owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society."
211.7t	Burial Grounds, Rights of Burial, Tombs and Monuments PA 206 of 1893 Add PA 142 of 1980	Also see Bulletin 4 of 2005 Cemetery Property Exemptions and Taxable Business Property and see MCL 456.108 for cemeteries and crematoriums for more information. "211.7t Land used exclusively as burial grounds, the rights of burial, and the tombs and monuments in the land, while reserved and in use for that purpose is exempt from taxation under this act. The stock of a corporation owning a burial ground shall not be exempt."
211.7u	Poverty Exemption PA 206 of 1893 Am 253 of 2020	The parcel is subject to ad valorem taxation until the exemption is annually granted by the local unit BOR. Also refer to Bulletin 3 of 2021, Poverty Exemptions. MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. In order to receive a poverty exemption, a taxpayer must annually file a completed application form, and all required additional documentation, with the supervisor, assessor, or the Board of Review where the property is located.
211.7v	Property of Certain Corporations (Paying Specific Tax) and Railroads PA 206 of 1893 Add PA 142 of 1980	These properties are assessed by the State. "211.7v The real property of corporations exempt under the laws of this state, by reason of paying specific taxes... is exempt from taxation under this act. Tracks, right of way, depot grounds and buildings, machine shops, rolling stock, and all other property necessarily used in operating any railroad in this state belonging to a railroad company shall remain exempt from taxation for any purpose, except for special assessments for local improvements in cities and villages, and land owned or claimed by a railroad company not adjoining the tracks of the company."
211.7w	Property of Agricultural Society Used Primarily for Fair Purposes PA 206 of 1893 Am PA 158 of 1984	The act allows for incidental rental of the facilities provided the rental monies go toward offsetting costs.
211.7x	Parks, Monument Ground or Armory, Property Leased by Nonprofit Corporation to State PA 206 of 1893 Add PA 142 of 1980	"211.7x Land dedicated to the public and used as a park open to the public generally; any monument ground or armory belonging to a military organization which is not used for gain or any other purpose; and all property owned by a nonprofit corporation organized to take title to property previously owned by the state when the property owned by that corporation is leased to the state are exempt from taxation under this act. As used in this subdivision, "public" means all the residents of this state."

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7y	Landing Area PA 206 of 1893 Am PA 347 of 1982	"211.7y (1) A landing area for which a fee was paid... is exempt from taxation under this act."
211.7z	Property Leased or Loaned to School District PA 206 of 1893 Am PA 200 of 1986	This section is for property which is leased, loaned, or otherwise made available to a school district, however for property "owned by a school district", please see 211.7m. "211.7z (1) Property which is leased, loaned, or otherwise made available to a school district, community college, or other state supported educational institution, or a nonprofit educational institution ... primarily for public school or other educational purposes is exempt from taxation under this act."
211.7aa	Municipal Water Authority PA 206 of 1893 Add PA 516 of 1982	"211.7aa Real property which would be exempt from taxation under this act if the property was used by the lessor and which is leased, loaned, or otherwise made available to a municipal water authority..."
211.7bb	Nursery Stock Seasonal Protection Unit PA 206 of 1893 Add 23 of 1988	The parcel is subject to ad-valorem taxation. See the Act for definition of "nursery stock seasonal protection unit". "211.7bb (1) A nursery stock seasonal protection unit, but not the land on which it is located, is exempt from taxation under this act."
211.7cc	Principle Residence Exemption PA 206 of 1893 Am PA 96 of 2020	This section of the act is long and detailed, however, generally the parcel is subject to ad-valorem taxation. Refer to the General Property Tax Act and other STC Guidance. Also see annual STC bulletins regarding Millage Requests and Rollbacks. A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills. Section 211.7cc and 211.7dd of the General Property Tax Act, Public Act 206 of 1893, as amended, addresses PRE claims. To qualify for a PRE, a person must be a Michigan resident who owns and occupies the property as a principal residence.
211.7ee	Qualified Agricultural Property Exemption from Tax Levied by Local School District for School Operating PA 206 of 1893 Am PA 247 of 2003	The parcel is subject to ad-valorem taxation. See STC publication "Qualified Agricultural Property Exemption Guidelines". Also see annual STC bulletins regarding Millage Requests and Rollbacks.
211.7ff	Renaissance Zone PA 206 of 1893 Am PA 28 of 2020	Real property and personal property located in a renaissance zone is subject to a phase in of ad-valorem taxation. Many other conditions apply. Reference 211.7ff and the Michigan renaissance zone act, PA 376 of 1996, MCL 125.2681 to 125.2696. Also see annual STC bulletins regarding Millage Requests and Rollbacks.
211.7gg	Property Held by Land Bank Fast Track Authority PA 206 of 1893 Add PA 261 of 2003	For additional information see STC bulletin 12 of 2004, Property Owned or Sold by a Land Bank. "211.7gg (1) Property, the title to which is held by a land bank fast track authority under the land bank fast track act, is exempt from the collection of taxes under this act" and "Land Bank Fast Track Act, PA 258 of 2003 (5) being MCL 124.754 (5): "(5) The property of an authority and its income and operations are exempt from all taxation by this state or any of its political subdivisions."
	Property Sold by Land Bank Fast Track Authority PA 206 of 1893 Add PA 261 of 2003	For additional information see STC bulletin 12 of 2004, Property Owned or Sold by a Land Bank. "211.7gg (2) Except as otherwise provided... real property sold... under the land bank fast track act is exempt from the collection of taxes under this act beginning on December 31 in the year in which the property is sold or otherwise conveyed by the land bank fast track authority until December 31 in the year 5 years after the December 31 on which the exemption was initially granted under this subsection." "Property exempt from the collection of taxes under subsection (2) is subject to the specific tax levied under the tax reverted property clean title act."
211.7hh	Qualified Start-Up Business PA 206 of 1893 Am PA 191 of 2007	Generally, the real and personal property of a qualified start-up business is exempt from ad-valorem taxation except as shown in subsection 7. Also see STC bulletin 10 of 2004. "211.7hh (5) A qualified start-up business shall not receive the exemption under this section for more than a total of 5 tax years."

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7ii	Property Used by Innovations Center in Certified Technology Park PA 206 of 1893 Add PA 245 of 2004	For additional information see STC bulletin 11 of 2004, Exemption of Certain Real & Personal Property Associated with Innovations Center. <i>"211.7ii (1) ...the governing body of a local tax collecting unit may adopt a resolution to exempt... all real property of that innovations center that is located in a certified technology park..."</i>
211.7jj	Federally Qualified Health Center PA 206 of 1893 Add PA 326 of 2006	<i>"211.7jj ...real and personal property of a federally-qualified health center is exempt... "Federally-qualified health center" means that term as defined in section 1396d(l)(2)(B) of the social security act, 42 USC 1396d."</i>
211.7jj [1]	Qualified Forest Property PA 206 of 1893 Am PA 672 of 2018	The parcel is subject to ad-valorem taxation. <i>"211.7jj (1) ...Except as otherwise limited in this subsection, qualified forest property is exempt from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, according to the provisions of this section. Buildings, structures, or land improvements located on qualified forest property are not eligible for the exemption under this section."</i>
211.7kk	Charitable Nonprofit Housing Exemption AKA Eligible Non-Profit Housing Property PA 206 of 1893 Am PA 456 of 2014	STC approves the applications which are effective on December 31 and are effective for a set number of years. Also see STC publication, "Charitable Nonprofit Housing Property Exemption Guidelines". Also, for exemption of partially completed new construction reference STC Bulletin 11 of 2014, Exemption of Partially Completed New Construction. The Charitable Nonprofit Housing Property Exemption, Public Act 612 of 2006, MCL 211.7kk, as amended, was created to exempt certain residential property owned by a charitable nonprofit housing organization from property taxes for a maximum period of five years if the property is intended for ultimate occupancy by low-income persons as a principal residence.
211.7mm	Retail Store of Charitable Non-Profit Housing Organization PA 206 of 1893 Add 109 of 2010	For additional information see STC bulletin 12 of 2010, Charitable non-Profit Housing. <i>"211.7mm ...real and personal property of a charitable nonprofit housing organization that is used for a retail store operated by that charitable nonprofit housing organization... is exempt."</i>
211.7nn	Supportive Housing Property PA 206 of 1893 Add PA 454 of 2008	<i>"211.7nn...supportive housing property is exempt from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, if an owner of that supportive housing property claims an exemption as provided in this section."</i>
211.7oo	Low Grade Iron Ore Property PA 206 of 1893 Add PA 409 of 2012	<i>"211.7oo Low grade iron ore and low-grade iron ore mining property subject to taxation under 1951 PA 77, MCL 211.621 to 211.626, or iron ore or ore property subject to taxation under 1963 PA 68, 207.271 to 207.279, are exempt..."</i>
211.7pp	Mineral and Open Mine Property PA 206 of 1893 Add PA 409 of 2012	This act coincides with PA 410 of 2012, Nonferrous Metallic Minerals Extraction Severance Tax Act, being Sections 211.781 - 211.791. <i>"211.7pp ...any mineral and any right, claim, lease, or option in or of a mineral is exempt from the collection of taxes under this act ...any shaft, incline, adit, or value of overburden stripping located at an open mine is exempt... The exemption under this section does not apply to the surface property, rights in the surface property, surface improvements, or personal property at an open mine. As used in this section, "mineral" and "open mine" mean those terms as defined in the nonferrous metallic minerals extraction severance tax act."</i>
211.7qq	Mineral Producing Property PA 206 of 1893 Add PA 409 of 2012	This act coincides with PA 410 of 2012, Nonferrous Metallic Minerals Extraction Severance Tax Act, being Sections 211.781 - 211.791. <i>"211.7qq Any mineral-producing property subject to the mineral severance tax under the nonferrous metallic minerals extraction severance tax act is exempt from the collection of taxes under this act. As used in this section, "mineral-producing property" and "mineral severance tax" mean those terms as defined in the nonferrous metallic minerals extraction severance tax act."</i>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
211.7ss	Development Property PA 206 of 1893 Am PA 204 of 2013	Exemption from the collection of the tax levied by a local school district for school operating purposes, see Act for more details. "211.7ss (1) ...new construction on development property is eligible for exemption from the collection of the tax levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, for 3 years or until the property is no longer eligible development property, whichever occurs first."
211.7tt	Eligible Economic Development Group PA 206 of 1893 Add PA 274 of 2014	Before using 211.7tt see 125.1601 as it may be more applicable and easier to administer. The term of exemption is limited. "211.7tt (1) The governing body of a local tax collecting unit may adopt a resolution to exempt from the collection of taxes under this act specifically identified real and personal property owned by an eligible economic development group as provided in this section."
211.7uu	Act inapplicable to nonprofit railway PA 206 of 1893 Add PA 488 of 2014	"211.7uu, This act does not apply to real or personal property owned by a nonprofit street railway."
211.7vv	Transitional Qualified Forest PA 206 of 1893 Add PA 261 of 2016	This act coincides with PA 260 of 2016, Transitional Qualified Forest Property Specific Tax Act, being Sections 211.1091 - 211.1101. For additional information also see STC bulletin 8 of 2017, Transitional Qualified Forest Property. "211.7vv (1) Transitional qualified forest property is exempt from the collection of taxes under this act for a period not longer than 5 years. (2) Property exempt from the collection of taxes under subsection (1) is subject to the specific tax levied under the transitional qualified forest property specific tax act."
211.7ww	Aquaculture PA 206 of 1893 Add PA 511 of 2014	For additional information see Bullet 2 of 2015 Hydroponics and Aquaculture Productions Facilities. "211.7ww ...an eligible aquaculture production facility or an eligible hydroponics production facility is exempt from the collection of taxes under this act. An eligible aquaculture production facility or eligible hydroponics production facility exempt under this section is subject to the specific tax levied under the eligible hydroponics and eligible aquaculture production facilities specific tax act."
211.9(1)	Personal Property PA 206 of 1893 Am PA 290 of 2011	This exempts the personal property of various entities and items, see act for more. Often, personal property that is exempt is not entered into the CAMA system. "211.9 (1) (a) The personal property of charitable, educational, and scientific institutions incorporated under the laws of this state... (b) The property of all library associations... (c) The property of posts of the grand army of the republic, sons of veterans' unions... (d) Personal property owned by a bank or trust company organized under the laws of this state, a national banking association... (f) Household furnishings, provisions, and fuel of not more than \$5,000.00 in taxable value..."
211.9b	Special Tool Personal Property PA 206 of 1893 Am PA 4 of 2004	This exemption is claimed on page 1 of form 632 (L-4175) Personal Property Statement. See act for special tool definition. "211.9b (1) A special tool is exempt from collection of taxes under this act."
211.9c	Heavy Earth Moving Equipment & Inventory Personal Property PA 206 of 1893 Am PA 317 of 2000	Qualifying heavy earth moving equipment is reported on Form 3711 - reporting of Heavy Earth Moving Equipment and reported as exempt otherwise the equipment remains taxable. Also, inventory is defined within the MCL on 211.9c(2)b, The other personal property items mentioned in the act as exempt are typically not entered into the CAMA system. "211.9c (1) Personal property that is inventory is exempt from the collection of taxes under this act. "Heavy earth moving equipment" means industrial construction equipment that meets all of the following criteria: (i) Is self-propelled... (ii) Weighs 10,000 pounds or more..."
211.9d	Computer Software Personal Property PA 206 of 1893 Add PA 9 of 1995	Often, personal property that is exempt is not entered into the CAMA system. Also see STC bulletin 14 of 199". "211.9d (1) Computer software is exempt from taxation under this act unless either of the following is true: (a) The software is incorporated as a permanent component of a computer, machine, piece of equipment, or device, or of real property, and the software is not commonly available separately. b) The cost of the software is included as part of the cost of a computer, machine, piece of equipment, or device, or of the cost of real property on the books or records of the taxpayer."

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination process. All statutes, STC Guidance and case law must also be considered.)
211.9e	Intangible Personal Property PA 206 of 1893 Add PA 9 of 1995	Often, personal property that is exempt is not entered into the CAMA system. <i>"211.9e Intangible personal property is exempt from the collection of taxes under this act. This section does not affect the taxable status of computer software under section 9d."</i>
211.9f	New Personal Property PA 206 of 1893 Am PA 261 of 2017	The New Personal Property Exemption, PA 328 of 1998, (MCL 211.9 f) as amended, affords a 100% property tax exemption for specific businesses located within eligible distressed communities. This exemption is for all new personal property placed in a district that has been established by the local unit of government. The local unit of government determines the number of years granted and may grant any number of years for the exemption. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the State Tax Commission. The State Treasurer, with the written concurrence of the President of the Michigan Strategic Fund, is responsible for final approval. Exemptions are not effective until approved by the State Treasurer. <i>"211.9f (1) The governing body of an eligible local assessing district or, subject to subsection (5), the board of a Next Michigan development corporation in which an eligible local assessing district is a constituent member may adopt a resolution to exempt from the collection of taxes under this act all new personal property... (2) ...However, an exemption shall not be granted under this section after December 31, 2012..."</i>
211.9g(1)	Leased bottled water coolers Personal Property PA 206 of 1893 Add PA 471 of 1998	Often, personal property that is exempt is not entered into the CAMA system. <i>"211.9g [1] Bottled water coolers available for lease or subject to an existing lease are exempt from the collection of taxes under this act."</i>
211.9i	Alternative Energy Personal Property PA 206 of 1893 Am PA 118 of 2019	When True Cash Value (TCV) of "Alternative Energy System" combined with TCV of other personal property is less than \$80,000 TCV, MCL 211.9o may be more applicable. Also see STC Memo dated December 17, 2019, Exemption for Alternative Energy System, and STC Bulletin 6 of 2020 Alternative Energy Systems. <i>"211.9i (2)(b)(i) The alternative energy personal property has a generating capacity of not more than 150 kilowatts and is used solely to offset all or a portion of the commercial or industrial energy usage of the person upon whose real property the alternative energy personal property is located."</i>
211.9j	Personal Property used by qualified high- technology business in innovations center PA 206 of 1893 Add PA 244 of 2004	Exempts the personal property used by qualified high-technology business in innovations center. Often, personal property that is exempt is not entered into the CAMA system. <i>"211.9j (1) ...upon application for an exemption under this section by the administration of an innovations center, the governing body of a local tax collecting unit may adopt a resolution to exempt from the collection of taxes under this act all personal property that is owned or used by any qualified high-technology business located in that innovations center..."</i>
211.9k	Industrial or commercial Personal Property PA 206 of 1893 Add PA 40 of 2007	This act would apply to those Industrial and Commercial personal property items that are not eligible for 211.9m, n & o. <i>"211.9k For taxes levied after December 31, 2007, personal property classified under section 34c as industrial personal property or commercial personal property is exempt from the tax levied by a local school district for school operating purpose..."</i>
211.9m	Eligible Manufacturing Personal Property Exemption "New Personal Property" PA 206 of 1893 Am PA 261 of 2017	<i>MCL 211.9m exempts Qualified New Personal Property. Qualified New Personal Property is defined as property that was initially placed in service in this state or outside of this state after December 31, 2012, or that was construction in progress on or after December 31, 2012 that had not been placed in service in this state or outside of this state before 2013 and is eligible manufacturing personal property (EMPP).</i> <i>This phase in of the exemption continues with all new EMPP placed in service being exempt and all existing EMPP phasing into exempt status each year beginning with 2005 and working up to EMPP placed in service in 2012 becoming exempt by 2023. In 2023, all EMPP will be exempt. Taxpayers claim the exemption by annually filing the Combined Document (Form 5278).</i> <i>Also see STC Assessor Guide to Eligible Manufacturing Personal Property Tax Exemption and ESA.</i>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination process. All statutes, STC Guidance and case law must also be considered.)
211.9n	Eligible Manufacturing Personal Property Exemption "Previously Existing Personal Property" PA 206 of 1893 Am PA 261 of 2017	<i>MCL 211.9n exempts Qualified Previously Existing Personal Property. Qualified Previously existing personal property means personal property that was first placed in service within this state or outside of this state more than 10 years before the current calendar year and is eligible manufacturing personal property (EMPP).</i> <i>This phase in of the exemption continues with all new EMPP placed in service being exempt and all existing EMPP phasing into exempt status each year beginning with 2005 and working up to EMPP placed in service in 2012 becoming exempt by 2023. In 2023, all EMPP will be exempt. Taxpayers claim the exemption by annually filing the Combined Document (Form 5278).</i> <i>Also see STC Assessor Guide to Eligible Manufacturing Personal Property Tax Exemption and ESA.</i>
211.9o	Small Business Taxpayer Exemption PA 206 of 1893 Am PA 132 of 2018	The combined TCV of all industrial personal property and commercial personal property owned by, leased by or in the possession of the owner or a related entity claiming the exemption is less than \$80,000 located within a local unit. Taxpayers claim the exemption by filing form 5076 Small Business Property Tax Exemption. Also see STC Guide to the Small Business Taxpayer Personal Property Tax Exemption. <i>"211.9o (1) Beginning December 31, 2013, eligible personal property for which an exemption has been properly claimed under this section is exempt from the collection of taxes under this act."</i>
211.783	Nonferrous Metallic Minerals Extraction Severance Tax PA 410 of 2012 MCL 211.781 - 211.791	This act also references MCL 211.7pp and 211.7qq <i>"211.783 Beginning December 31, 2012, any mineral and any right, claim, lease, or option in or of any mineral is exempt and any shaft, incline, adit, or value of overburden stripping located at an open mine is exempt under section 7pp of the general property tax act..."</i>
211.1093	Transitional Qualified Forest Property PA 260 of 2016 MCL 211.1091 - 211.1101	For additional information see STC bulletin 8 of 2017, Transitional Qualified Forest Property. Also see 211.7v v. <i>"211.1093 For taxes levied after December 31, 2015, subject to section 4, transitional qualified forest property is exempt from ad valorem property taxes..."</i> <i>"211.1094 (1) An owner of forestland that withdraws commercial forestland under section 51108(5) of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51108, may apply to the department to have that forestland determined to be transitional qualified forest property."</i>
324.2153	DNR PILT PA 451 of 1994 PA 513 of 2004 MCL 324.2153 – 324.2154	Natural Resources & Environmental Protection Act, PA 451 of 1994 – II Part 21, Subpart 14 Payment in Lieu of Taxes on Certain State Lands. Also see STC publication: Payment in Lieu of Taxes on Certain State Lands, and STC Bulletin 8 of 2013, DNR PILT Property. <i>"324.2153 (2) Not later than February 15 of each year, the state tax commission shall make a report to the assessing districts of this state in which the real property is located, giving a description of the real property in the assessing district held by the state and the valuation as fixed by the state tax commission pursuant to subsection (7)."</i>
324.3704	Water Pollution Control Facilities PA 451 of 1994-II Part 37 MCL 324.3701 - 324.3708	Natural Resources & Environmental Protection Act, PA 451 of 1994 - II Part 37. STC application form 891. Also see STC publication: Water Pollution Control Tax Exemption FAQ. <i>"324.3703 If the department finds that the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water, and is suitable, reasonably adequate, and meets the intent and purposes of part 31, the department shall notify the state tax commission, which shall issue a certificate..."</i> <i>324.3704. (1) ... a facility covered by the certificate is exempt from real and personal property taxes..."</i>
324.5904	Air Pollution Control Facilities PA 451 of 1994-II Part 59 MCL 324.5901 - 324.5908	The Air Pollution Control Exemption, PA 451 of 1994, Part 59, as amended, affords a 100% property and sales tax exemption to facilities that are designed and operated primarily for the purpose of controlling or disposing of air pollution that, if released, would render the air harmful or inimical to the public health or property within this State. After review by the Property Services Division and the Department of Environmental Quality, a recommendation is made to the State Tax Commission (STC) regarding the qualification of the application. The STC is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC. <i>"324.5903 If the department finds that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 55 and rules promulgated under that part, the department shall notify the state tax commission, which shall issue a certificate..."</i> <i>"324.5904 (1) ... a facility covered by the certificate is exempt from real and personal property taxes..."</i>
324.51105	Commercial Forest PA 451 of 1994-III MCL 324.51105 - 324.51106	<i>"324.51105 (1) Commercial forests are not subject to the ad valorem general property tax after the date the township supervisor is notified by the department that the land is a commercial forest, except taxes as previously levied. Except as otherwise provided in part 512 and as provided in subsection (5), commercial forests are subject to an annual specific tax."</i>

Codes for Taxable Status		12/14/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination)
456.108	Cemeteries, Crematoriums MCL 456.1 – 456.213	<p>This exemption applies to land for burial grounds and cremation buildings. Also see Bulletin 4 of 2005 Cemetery Property Exemptions and Taxable Business Property and see 211.7t and 211.7m for City, township owned property.</p> <p><i>"456.108 All the lands of said corporation enclosed and set apart for cemetery purposes, and all rights of burial therein, shall be wholly exempt from taxation of any kind whatsoever."</i></p> <p><i>"456.205 All the lands of said corporation enclosed and set apart for crematorium or columbarium purposes, and all the buildings erected thereon, used for such purposes, as well as all rights of inurnment therein, shall be wholly exempt from taxation of any kind whatsoever except special assessments..."</i></p>
559.231	Act 59 of 1978 CONDOMINIUM ACT (EXCERPT) Condominium Common Elements MCL 559.101-559.276	<p>Condominium Common Elements include limited common elements such as porches, patios and decks that are for the benefit of an individual unit, and general common elements such pools and parks that benefit all the units in the condominium development. Generally, limited common elements belong on the record card of the unit that benefits from that limited common element. Generally, general common elements such as parks belong on a separate parcel that is "taxable" with the value on the parcel set to \$0 because the value attributable to that general common element is accounted for in the selling prices of the individual condominium units that benefit from that general common element. See PA 59 of 1978 and STC Bulletin 1 of 1990, Valuation of Community Property in Recorded Platted Subdivisions. "Convertible area" as defined in 559.105 Definitions: C, Sec. 5 (3)</p> <p><i>"The convertible area of a convertible condominium project is a unit, or a portion of the common elements referred to in the condominium documents, within which additional condominium units or general or limited common elements may be created in accordance with this act." Convertible common areas under the control of th</i></p> <p><i>"559.231 (1) Special assessments and property taxes shall be assessed against the individual condominium units identified as units of the condominium subdivision plan and not on the total property of the project or any other part of the project, except for the year in which the condominium project was established subsequent to the tax day..."</i></p> <p><i>(3) "A restricted unit as defined in section 104b shall be exempt from any increase in ad valorem taxes on real property attributable to an increase in the true cash value of the restricted unit that is due to...."</i></p>
Other		<p>"Other" as a reason code may only be used for one assessing cycle and is only to be designated in situations when the applicable act is not listed in the CAMA Data Standards. Upon choosing "Other" please send an email to equalization@michigan.gov so STC staff can investigate adding a new code.</p>

Define Terms of Transfer

Number	Terms of Transfer	L-4015 (Form 4618)
01	Abandonment	Reference
02	Abated	Reference
03	Arm's Length	Conventional/Creative
04	Buyers interest in a LC	Reference
05	Correcting Title	Reference
06	Court Judgement	Reference
07	Death Certificate	Reference
08	Estate	Reference
09	Family	Reference
10	Foreclosure	Reference
11	From Lending Institution Exposed	Conventional
12	From Lending Institution Not Exposed	Reference
13	Government	Reference
14	Into / Out of Trust	Reference
15	Lady Bird	Reference
16	LC Payoff	Reference
17	Lending to Lending	Reference
18	Life Estate	Reference
19	Multi Parcel Arm's Length	Conventional/Reference
20	Multi Parcel Sale Ref	Reference
21	Not Used/Other	Reference
22	Outlier	Not Used
23	Part of Ref	Reference
24	Partial Assessment	Not Used
25	Partial Construction	Not Used
26	Partial Interest	Reference
27	Redemption	Reference
28	Relocation	Reference
29	Sellers Interest in a LC	Reference
30	Short Sale	Reference
31	Split Improved	Not Used
32	Split Vacant	Not Used
33	To Be Determined	Conventional
34	To Lending Institution	Reference
35	Under Duress	Reference

Instrument of Sale Defined

WD	Warranty Deed
SD	Sheriff's Deed
QC	Quit Claim
PTA	Property Transfer Affidavit
OTH	Other
MLC	Memo of Land Contract
LC	Land Contract
CD	Covenant Deed
AFF	Affidavit

Sale Verification

Agent
Buyer / Seller
Deed
Not Verified
Other
Property Transfer Affidavit
Realtor
Real Property Statement
Title Company
MLS

Study Type Codes for Use with Forms L-4018R & L-4018

Study Type Codes for use with L-4018R	
Code	Description
AS	Appraisal Study
SS	Sales Study
CS	Combined Study
ES	Estimated Study
NC	None Classified
ST	Stratified Study

Study Type Codes for use with L-4018P	
Code	Description
AU	Audit
RV	Record Verification
ES	Estimated Study
NC	None Classified

School District Codes

31020	ADAMS TWP SCHOOL DISTRICT	11240	BERRIEN SPRINGS PUBLIC SCHS	23030	CHARLOTTE PUBLIC SCHOOLS
46020	ADDISON COMMUNITY SCHOOLS	27010	BESSEMER CITY SCHOOL DIST	31050	CHASSELL TWP SCHOOL DISTRICT
46010	ADRIAN CITY SCHOOL DISTRICT	21065	BIG BAY DE NOC SCHOOL DIST	16015	CHEBOYGAN AREA SCHOOLS
58020	AIRPORT COMMUNITY SCH DIST	62470	BIG JACKSON SCHOOL DISTRICT	81040	CHELSEA SCHOOL DISTRICT
79010	AKRON FAIRGROVE SCHOOLS	54010	BIG RAPIDS PUBLIC SCHOOLS	73110	CHESANING UNION SCHOOLS
05010	ALBA PUBLIC SCHOOLS	73170	BIRCH RUN AREA SCHOOL DIST	54025	CHIPPEWA HILLS SCHOOL DIST
01010	ALCONA COMMUNITY SCHOOLS	63010	BIRMINGHAM CITY SCHOOL DIST	54026	CHIPPEWA HILLS SCHOOL DIST W/MCC
74030	ALGONAC COMMUNITY SCH DIST	46040	BLISSFIELD COMMUNITY SCHOOLS	50080	CHIPPEWA VALLEY SCHOOLS
03030	ALLEGAN PUBLIC SCHOOLS	63080	BLOOMFIELD HILLS SCHOOL DIST	32040	CHURCH SCHOOL DISTRICT
82020	ALLEN PARK PUBLIC SCHOOLS	80090	BLOOMINGDALE PUBLIC SCH DIST	82320	CITY OF HARPER WOODS SCHOOLS
70040	ALLENDALE PUBLIC SCHOOL DIST	49020	BOIS BLANC SCHOOL DISTRICT	61020	CITY OF MUSKEGON HEIGHTS SD
29010	ALMA PUBLIC SCHOOLS	15020	BOYNE CITY PUBLIC SCH DIST	18010	CLARE PUBLIC SCHOOLS
29015	ALMA SD W/MCC	15030	BOYNE FALLS PUBLIC SCH DIST	63090	CLARENCEVILLE SCHOOL DIST
44020	ALMONT COMMUNITY SCHOOLS	63180	BRANDON SCHOOL DISTRICT	63190	CLARKSTON COMM SCH DIST
04010	ALPENA PUBLIC SCHOOLS	11210	BRANDYWINE PUBLIC SCH DIST	63270	CLAWSON CITY SCHOOL DISTRICT
50040	ANCHOR BAY SCHOOL DISTRICT	29040	BRECKENRIDGE COMM SCHOOLS	39020	CLIMAX SCOTTS COMM SCHOOLS
81010	ANN ARBOR PUBLIC SCHOOLS	22030	BREITUNG TWP SCHOOL DISTRICT	46060	CLINTON COMMUNITY SCHOOLS
06010	ARENAC EASTERN SCHOOL DIST	73182	BRIDGEPORT-SPAULDING (BUENA VISTA DE	50070	CLINTONDALE COMM SCHOOLS
50050	ARMADA AREA SCHOOLS	73180	BRIDGEPORT-SPAULDING C S D	25150	CLIO AREA SCHOOL DISTRICT
07010	ARVON TOWNSHIP SCHOOL DIST	11340	BRIDGMAN PUBLIC SCHOOLS	12010	COLDWATER COMMUNITY SCHOOLS
29020	ASHLEY COMMUNITY SCHOOLS	47010	BRIGHTON AREA SCHOOLS	56030	COLEMAN COMMUNITY SCH DIST
13050	ATHENS AREA SCHOOLS	17140	BRIMLEY AREA SCHOOLS	32260	COLFAX TWP SCH DIST 1F
25130	ATHERTON COMM SCHOOL DIST	46050	BRITTON DEERFIELD SCHOOLS	11330	COLOMA COMMUNITY SCHOOLS
60010	ATLANTA COMMUNITY SCHOOLS	46070	BRITTON DEERFIELD SCHOOLS (DEERFIELD	75040	COLON COMMUNITY SCHOOL DIST
06020	AU GRES SIMS SCHOOL DISTRICT	12020	BRONSON COMMUNITY SCH DIST	38040	COLUMBIA SCHOOL DISTRICT
02010	AUTRAIN-ONOTA PUBLIC SCHOOLS	76060	BROWN CITY COMM SCHOOL DIST	41080	COMSTOCK PARK PUBLIC SCHOOLS
63070	AVONDALE SCHOOL DISTRICT	11311	BUCHANAN (GALIEN DEBT)	39030	COMSTOCK PUBLIC SCHOOLS
32010	BAD AXE PUBLIC SCHOOLS	11310	BUCHANAN COMMUNITY SCH DIST	38080	CONCORD COMMUNITY SCHOOLS
43040	BALDWIN COMMUNITY SCHOOLS	28035	BUCKLEY COMM SCHOOL DISTRICT	75050	CONSTANTINE PUBLIC SCH DIST
80020	BANGOR PUBLIC SCHOOLS	56020	BULLOCK CREEK SCHOOL DIST	70120	COOPERSVILLE PUBLIC SCH DIST
09030	BANGOR TOWNSHIP SCHOOLS	75020	BURR OAK COMM SCHOOL DIST	78100	CORUNNA PUBLIC SCHOOL DIST
80240	BANGOR TWP SCHOOL DISTRICT 8	02020	BURT TOWNSHIP SCHOOL DIST	80040	COVERT PUBLIC SCHOOLS
07020	BARAGA AREA SCHOOL DISTRICT	78020	BYRON AREA SCHOOLS	20015	CRAWFORD AUSABLE SCHOOLS
21090	BARK RIVER HARRIS SCH DIST	41040	BYRON CENTER PUBLIC SCHOOLS	82230	CRESTWOOD SCHOOL DISTRICT
19100	BATH COMMUNITY SCHOOLS	83010	CADILLAC AREA PUBLIC SCHOOLS	76080	CROSWELL LEXINGTON COMM SD
19101	BATH COMMUNITY SCHOOLS - BAT1 425	41050	CALEDONIA COMMUNITY SCHOOLS	33040	DANSVILLE AG SCHOOL
13020	BATTLE CREEK PUBLIC SCHOOLS	30010	CAMDEN FRONTIER SCHOOLS	25140	DAVISON COMMUNITY SCHOOLS
09010	BAY CITY SCHOOL DISTRICT	74040	CAPAC COMMUNITY SCH DISTRICT	82030	DEARBORN CITY SCHOOL DIST
37040	BEAL CITY SCHOOL	25080	CARMAN-AINSWORTH SCHOOLS	82040	DEARBORN HGTS SCH DIST NO. 7
37043	BEAL CITY W/MMCC	55010	CARNEY NADEAU PUBLIC SCHOOLS	80050	DECATUR PUBLIC SCHOOLS
51020	BEAR LAKE SCHOOL DISTRICT	79020	CARO COMMUNITY SCHOOLS	76090	DECKERVILLE COMM SCHOOL DIST
15010	BEAVER ISLAND COMM SCHOOLS	73030	CARROLLTON SCHOOL DISTRICT	08010	DELTON KELLOGG SCHOOL DIST
26010	BEAVERTON RURAL SCHOOLS	59021	CARSON CITY CRYSTAL (PALO DEBT)	17050	DETOUR AREA SCHOOLS
58030	BEDFORD PUBLIC SCHOOLS	59020	CARSON CITY CRYSTAL AREA SD	82010	DETROIT CITY SCHOOL DISTRICT
25240	BEECHER COMMUNITY SCH DIST.	76070	CARSONVILLE-PORT SANILAC S/D	19010	DEWITT PUBLIC SCHOOLS
34080	BELDING AREA SCHOOL DISTRICT	32030	CASEVILLE PUBLIC SCHOOLS	81050	DEXTER COMMUNITY SCHOOL DIST
05040	BELLAIRE PUBLIC SCHOOLS	79030	CASS CITY PUBLIC SCHOOLS	14020	DOWAGIAC UNION SCHOOLS
23010	BELLEVUE COMM SCH DIST	14010	CASSOPOLIS PUBLIC SCHOOLS	44050	DRYDEN COMMUNITY SCHOOLS
25060	BENDLE PUBLIC SCHOOLS	41070	CEDAR SPRINGS PUBLIC SCHOOLS	58050	DUNDEE COMMUNITY SCHOOLS
25230	BENTLEY COMMUNITY SCHOOL DIST	50010	CENTER LINE PUBLIC SCHOOLS	78030	DURAND AREA SCHOOLS
11010	BENTON HARBOR AREA SCHOOLS	05035	CENTRAL LAKE PUBLIC SCHOOLS	74050	EAST CHINA TWP SCHOOL DIST

10015 BENZIE COUNTY CENTRAL SCH	59125 CENTRAL MONTCALM PUBLIC SCHS	41090 EAST GRAND RAPIDS PUBLIC SCH
63050 BERKLEY CITY SCHOOL DISTRICT	75030 CENTREVILLE PUBLIC SCHOOLS	38090 EAST JACKSON COMMUNITY SCHS
34140 BERLIN TWP SCHOOL DISTRICT 3 (COON)	15050 CHARLEVOIX PUBLIC SCHOOLS	15060 EAST JORDAN PUBLIC SCHOOLS

*School district name beginning with 'TR-' indicates a school transfer district

School District Codes

33010	EAST LANSING SCHOOL DISTRICT	41020	GODWIN HEIGHTS PUBLIC SCHS	34010	IONIA PUBLIC SCHOOLS
33016	EAST LANSING SCHOOL DISTRICT - ELDW 425	25050	GOODRICH AREA SCHOOL DIST.	34360	IONIA TWP SCHOOL DISTRICT 2
33011	EAST LANSING SCHOOL DISTRICT - MER1 425	25030	GRAND BLANC COMM SCHOOLS	22010	IRON MOUNTAIN CITY SCH DIST
33012	EAST LANSING SCHOOL DISTRICT - MER2 425	70010	GRAND HAVEN CITY SCHOOL DIST	27020	IRONWOOD AREA SCHOOLS
34340	EASTON TWP SCHOOL DISTRICT 6	23060	GRAND LEDGE PUBLIC SCHOOLS	52180	ISHPEMING PUBLIC SCHOOL DIST
50020	EASTPOINTE COMMUNITY SCHOOLS	41010	GRAND RAPIDS CITY SCH DIST	29060	ITHACA PUBLIC SCHOOLS
23050	EATON RAPIDS PUBLIC SCHOOLS	41130	GRANDVILLE PUBLIC SCHOOLS	38170	JACKSON PUBLIC SCHOOLS
11250	EAU CLAIRE PUBLIC SCHOOLS	62050	GRANT PUBLIC SCHOOL DISTRICT	58085	JEFFERSON SCHOOLS - RESORT AUTH
82250	ECORSE PUBLIC SCHOOL DIST	42030	GRANT TOWNSHIP SCHOOLS	58080	JEFFERSON SCHOOLS-MONROE CO.
14030	EDWARDSBURG PUBLIC SCHOOLS	38050	GRASS LAKE COMMUNITY SCHOOLS	70175	JENISON PUBLIC SCHOOLS
05060	ELK RAPIDS SCHOOLS	59070	GREENVILLE PUBLIC SCHOOLS	69030	JOHANNESBURG-LEWISTON SCHS
32050	ELKTON PIGEON BAYPORT LAKER SD	82300	GROSSE ILE TOWNSHIP SCHOOLS	30030	JONESVILLE COMMUNITY SCHOOLS
05065	ELLSWORTH COMMUNITY SCHOOLS	82055	GROSSE POINTE PUBLIC SCHS	39010	KALAMAZOO CITY SCHOOL DIST
31070	ELM RIVER TWP SCHOOL DIST	39065	GULL LAKE COMMUNITY SCHOOLS	51045	KALEVA NORMAN DICKSON SCHS
49055	ENGADINE CONSOLIDATED SCHS	52040	GWINN AREA COMMUNITY SCHOOLS	40040	KALKASKA PUBLIC SCHOOLS
21010	ESCANABA AREA PUBLIC SCHOOLS	11670	HAGAR TOWNSHIP SCHOOL DIST 6	25110	KEARSLEY COMMUNITY SCHOOLS
09050	ESSEXVILLE HAMPTON SCH DIST	35020	HALE AREA SCHOOLS	41140	KELLOGGSVILLE PUBLIC SCHOOLS
67020	EVART PUBLIC SCHOOLS	03100	HAMILTON COMMUNITY SCHOOLS	41145	KENOWA HILLS PUBLIC SCHOOLS
66045	EWEN-TROUT CREEK CONS S/D	82060	HAMTRAMCK PUBLIC SCHOOLS	41150	KENT CITY COMMUNITY SCHOOLS
40060	EXCELSIOR DISTRICT #1	31010	HANCOCK PUBLIC SCHOOLS	41160	KENTWOOD PUBLIC SCHOOLS
68030	FAIRVIEW AREA SCHOOL DIST.	38100	HANOVER HORTON SCHOOLS	28090	KINGSLEY AREA SCHOOL
63200	FARMINGTON PUBLIC SCH DIST	32630	HARBOR BEACH (KIPPER)	79080	KINGSTON COMMUNITY SCH DIST
18020	FARWELL AREA SCHOOLS	32060	HARBOR BEACH COMM SCHOOLS	50140	L ANSE CREUSE PUBLIC SCHOOLS
03050	FENNVILLE PUBLIC SCHOOLS	24020	HARBOR SPRINGS SCHOOL DIST	78040	LAINGSBURG COMM SCHOOL DIST
25100	FENTON AREA PUBLIC SCHOOLS	13070	HARPER CREEK COMM SCHOOLS	57020	LAKE CITY AREA SCHOOL DIST
63020	FERNDALE CITY SCHOOL DIST	18060	HARRISON COMMUNITY SCHOOLS	57025	LAKE CITY AREA SCHOOL DIST W/KCC
50090	FITZGERALD PUBLIC SCHOOLS	64040	HART PUBLIC SCHOOL DISTRICT	25200	LAKE FENTON SCHOOLS
82180	FLAT ROCK COMMUNITY SCHOOLS	64045	HART PUBLIC SCHOOL DISTRICT	31130	LAKE LINDEN HUBBELL SCH DIST
25010	FLINT CITY SCHOOL DISTRICT	80120	HARTFORD PUBLIC SCHOOL DIST	63230	LAKE ORION COMMUNITY SCHOOLS
25120	FLUSHING COMMUNITY SCHOOLS	47060	HARTLAND CONSOLIDATED SCHS	50120	LAKESHORE PUBLIC SCHOOLS
40020	FOREST AREA COMMUNITY S/D	33060	HASLETT PUBLIC SCHOOLS	11030	LAKESHORE SCHOOL DISTRICT
41110	FOREST HILLS PUBLIC SCHOOLS	08030	HASTINGS AREA SCHOOL DIST.	59090	LAKEVIEW COMMUNITY SCHOOLS
36015	FOREST PARK SCHOOL DISTRICT	63130	HAZEL PARK CITY SCHOOL DIST	50130	LAKEVIEW PUBLIC SCHOOLS
19070	FOWLER PUBLIC SCHOOLS	73210	HEMLOCK PUBLIC SCHOOL DIST	13090	LAKEVIEW SCHOOL DISTRICT
47030	FOWLerville COMMUNITY SCHS	62060	HESPERIA COMM SCHOOL DIST	25280	LAKEVILLE COMM SCHOOL DIST
73192	FRANKENMUTH (BUENA VISTA DEBT)	82070	HIGHLAND PARK CITY SCHOOLS	34090	LAKEWOOD PUBLIC SCHOOLS
73190	FRANKENMUTH SCHOOL DISTRICT	60020	HILLMAN COMMUNITY SCHOOLS	63280	LAMPHERE PUBLIC SCHOOLS
10025	FRANKFORT AREA SCHOOLS	30020	HILLSDALE COMM PUBLIC SCHS	07040	L'ANSE AREA SCHOOLS
50100	FRASER PUBLIC SCHOOLS	70020	HOLLAND CITY SCHOOL DISTRICT	33020	LANSING PUBLIC SCHOOL DIST
73200	FREELAND COMM SCHOOL DIST	63210	HOLLY AREA SCHOOL DISTRICT	33021	LANSING PUBLIC SCHOOL DIST - LADH 425
62040	FREMONT PUBLIC SCHOOL DIST	33070	HOLT PUBLIC SCHOOLS	33022	LANSING PUBLIC SCHOOL DIST - LADW 425
61080	FRUITPORT COMMUNITY SCHOOLS	61120	HOLTON PUBLIC SCHOOLS	44010	LAPEER COMMUNITY SCHOOLS
29050	FULTON SCHOOLS	13080	HOMER COMMUNITY SCHOOLS	80130	LAWRENCE PUBLIC SCHOOL DIST
39050	GALESBURG AUGUSTA COMM SCHS	03070	HOPKINS PUBLIC SCHOOLS	80140	LAWTON COMMUNITY SCHOOL DIST
03440	GANGES SCHOOL DISTRICT NO.4	72020	HOUGHTON LAKE COMM SCHOOLS	45020	LELAND PUBLIC SCHOOL DIST
82050	GARDEN CITY SCHOOL DISTRICT	31110	HOUGHTON-PORTAGE TWP SCHOOLS	49040	LES CHENEUX COMM SCH DIST
69020	GAYLORD COMMUNITY SCHOOLS	47070	HOWELL PUBLIC SCHOOLS	33100	LESLIE PUBLIC SCHOOLS
25070	GENESEE SCHOOL DISTRICT	46080	HUDSON AREA SCHOOLS	81070	LINCOLN CONS SCHOOL DISTRICT
82290	GIBRALTAR SCHOOL DISTRICT	70190	HUDSONVILLE PUBLIC SCH DIST	82090	LINCOLN PARK PUBLIC SCHOOLS
21025	GLADSTONE AREA SCHOOLS	82340	HURON SCHOOL DISTRICT	25250	LINDEN COMM SCHOOL DISTRICT
26040	GLADWIN COMMUNITY SCHOOLS	63220	HURON VALLEY SCHOOLS	30040	LITCHFIELD COMMUNITY SCHOOLS

45010	GLEN LAKE COMMUNITY SCH DIST	58070	IDA PUBLIC SCHOOL DISTRICT	24030	LITTLEFIELD PUBLIC SCH DIST
80110	GOBLES PUBLIC SCHOOL DIST	44060	IMLAY CITY COMMUNITY SCHOOLS	82095	LIVONIA PUBLIC SCHOOLS
41120	GODFREY LEE PUBLIC SCH DIST	16050	INLAND LAKES SCHOOL DISTRICT	41170	LOWELL AREA SCHOOL DISTRICT

*School district name beginning with 'TR-' indicates a school transfer district

School District Codes

53040	LUDINGTON AREA SCHOOL DIST	37010	MT PLEASANT CITY SCHOOL DIST	67055	PINE RIVER AREA SCHOOLS
49110	MACKINAC ISLAND PUB SCHOOLS	37015	MT PLEASANT W/MMCC	30060	PITTSFORD AREA SCHOOLS
16070	MACKINAW CITY PUBLIC SCHOOLS	02070	MUNISING PUBLIC SCHOOLS	03010	PLAINWELL COMMUNITY SCHOOLS
63140	MADISON PUBLIC SCHOOLS	61010	MUSKEGON CITY SCHOOL DIST	82100	PLYMOUTH CANTON COMM SCHS W/SCC
46090	MADISON SCHOOL DISTRICT	52015	N.I.C.E. COMMUNITY SCHOOLS	82105	PLYMOUTH CANTON COMM SCHS W/WCC
05070	MANCELONA PUBLIC SCHOOLS	38130	NAPOLEON COMMUNITY SCHOOLS	63030	PONTIAC CITY SCHOOL DISTRICT
81080	MANCHESTER COMMUNITY SCH DST	52090	NEGAUNEE PUBLIC SCHOOLS	32130	PORT HOPE COMMUNITY SCHOOLS
51070	MANISTEE AREA PUBLIC SCHOOLS	11200	NEW BUFFALO AREA SCHOOL DIST	74010	PORT HURON AREA SCHOOL DIST
77010	MANISTIQUE AREA SCHOOLS	50170	NEW HAVEN COMMUNITY SCHOOLS	39140	PORTAGE PUBLIC SCHOOLS
83060	MANTON CONSOLIDATED SCHOOLS	78070	NEW LOTHROP AREA PUBLIC SD	34110	PORTLAND PUBLIC SCHOOL DIST
23065	MAPLE VALLEY SCHOOL DISTRICT	62070	NEWAYGO PUBLIC SCHOOL DIST	71060	POSEN CONS SCHOOL DISTRICT
13095	MAR LEE SCHOOL DISTRICT	11300	NILES COMMUNITY SCHOOL DIST	23090	POTTERVILLE PUBLIC SCHOOLS
14050	MARCELLUS COMMUNITY SCHOOLS	30050	NORTH ADAMS PUBLIC SCHOOLS	52100	POWELL TOWNSHIP SCHOOL DIST
67050	MARION PUBLIC SCHOOLS	44090	NORTH BRANCH AREA SCHOOLS	31030	PUBLIC SCHOOLS OF CALUMET
76140	MARLETTE COMMUNITY SCHOOLS	55115	NORTH CENTRAL AREA SCHOOLS	24070	PUBLIC SCHOOLS OF PETOSKEY
52170	MARQUETTE AREA SCHOOL DIST.	22045	NORTH DICKINSON CO SCH DIST	12040	QUINCY COMMUNITY SCHOOL DIST
13110	MARSHALL PUBLIC SCHOOLS	32080	NORTH HURON SCHOOL DISTRICT	21060	RAPID RIVER PUBLIC SCHOOLS
13010	MARSHALL SD (ALBION DEBT)	61230	NORTH MUSKEGON PUBLIC SCHS.	61210	RAVENNA PUBLIC SCHOOLS
03060	MARTIN PUBLIC SCHOOLS	45040	NORTHPORT PUBLIC SCHOOL DIST	30070	READING COMMUNITY SCHOOLS
74100	MARYSVILLE PUBLIC SCH DIST	41025	NORTHVIEW PUBLIC SCHOOL DIST	82110	REDFORD UNION SCHOOL DIST
58090	MASON CONS SCHOOL DISTRICT	82390	NORTHVILLE PUBLIC SCHOOLS	67060	REED CITY PUBLIC SCHOOLS
53010	MASON COUNTY CENTRAL SD	38140	NORTHWEST SCHOOL DISTRICT	79110	REESE PUBLIC SCHOOLS
53030	MASON COUNTY EASTERN (FREESOIL DEBT)	22025	NORWAY VULCAN AREA SCHOOLS	61220	REETHS PUFFER SCHOOLS
53020	MASON COUNTY EASTERN SD	75100	NOTTAWA COMMUNITY SCHOOL	52110	REPUBLIC MICHIGAMME SCHOOLS
33130	MASON PUBLIC SCHOOLS	63100	NOVI COMMUNITY SCHOOLS	50180	RICHMOND COMMUNITY SCHOOLS
80150	MATTAWAN CONS SCHOOL DIST	63250	OAK PARK CITY SCHOOL DIST	82120	RIVER ROUGE CITY SCHOOLS
79090	MAYVILLE COMMUNITY SCH DIST	61065	OAKRIDGE PUBLIC SCHOOLS	11034	RIVER VALLEY (GALIEN DEBT)
57030	MCBAIN RURAL AGR SCHOOL DIST	33170	OKEMOS PUBLIC SCHOOLS	11033	RIVER VALLEY SCHOOL DISTRICT
57035	MCBAIN RURAL AGR SCHOOL DIST W/KCC	23080	OLIVET COMMUNITY SCHOOLS	82400	RIVERVIEW COMMUNITY SCH DIST
82045	MELVINDALE ALLEN PARK SCHS	71050	ONAWAY AREA COMM SCHOOL DIST	63260	ROCHESTER COMMUNITY SCH DIST
74120	MEMPHIS COMMUNITY SCHOOLS	23490	ONEIDA TWP SCHOOL DISTRICT 3	41210	ROCKFORD PUBLIC SCHOOLS
75060	MENDON COMMUNITY SCHOOL DIST	51060	ONEKAMA CONSOLIDATED SCHOOLS	71080	ROGERS CITY AREA SCHOOLS
55100	MENOMINEE AREA PUBLIC SCHS	46110	ONSTED COMMUNITY SCHOOLS	50190	ROMEO COMMUNITY SCHOOLS
56050	MERIDIAN PUBLIC SCHOOLS	66050	ONTONAGON AREA SCHOOLS	82131	ROMULUS (INKSTER DEBT)
73230	MERRILL COMM SCHOOL DISTRICT	61190	ORCHARD VIEW SCHOOLS	82130	ROMULUS COMMUNITY SCHOOLS
83070	MESICK CONSOLIDATED SCH DIST	31100	OSCEOLA TWP SCHOOL DISTRICT	72010	ROSCOMMON SCHOOL DIST
38120	MICHIGAN CENTER SCHOOL DIST	35010	OSCODA AREA SCHOOLS	50030	ROSEVILLE COMMUNITY SCHOOLS
21135	MID PENINSULA SCHOOL DIST.	03020	OTSEGO PUBLIC SCHOOLS	17110	RUDYARD AREA SCHOOLS
56010	MIDLAND PUBLIC SCHOOLS	19120	OVID ELSIE AREA SCHOOLS	73012	SAGINAW (BUENA VISTA DEBT)
81100	MILAN AREA SCHOOLS	32090	OWENDALE GAGETOWN AREA S/D	73010	SAGINAW CITY SCHOOL DISTRICT
79100	MILLINGTON COMM SCHOOLS	78110	OWOSSO PUBLIC SCHOOLS	73040	SAGINAW TWP COMMUNITY SCHOOL
68010	MIO AU SABLE SCHOOLS	63110	OXFORD AREA COMM SCH DIST	81120	SALINE AREA SCHOOL DISTRICT
61060	MONA SHORES SCHOOL DISTRICT	39130	PARCHMENT SCHOOL DISTRICT	46130	SAND CREEK COMMUNITY SCHOOLS
58010	MONROE PUBLIC SCHOOLS	80160	PAW PAW PUBLIC SCHOOL DIST	76210	SANDUSKY COMM SCHOOL DIST
59045	MONTABELLA COMM SCHOOLS	76180	PECK COMMUNITY SCHOOL DIST	34120	SARANAC COMMUNITY SCHOOLS
61180	MONTAGUE AREA PUBLIC SCHOOLS	24040	PELLSTON PUBLIC SCHOOL DIST	03080	SAUGATUCK PUBLIC SCHOOLS
25260	MONTROSE COMMUNITY SCHOOLS	13120	PENNFIELD SCHOOL DISTRICT	17010	SAULT STE MARIE AREA SCHOOLS
49070	MORAN TOWNSHIP SCHOOL DIST	64070	PENTWATER PUBLIC SCHOOL DIST	63040	SCH DIST CITY OF ROYAL OAK
46100	MORENCI AREA SCHOOLS	64075	PENTWATER PUBLIC SCHOOL DIST W/WSCC	39160	SCHOOLCRAFT COMMUNITY SCHS
54040	MORLEY STANWOOD COMM SCHOOLS	78080	PERRY PUBLIC SCHOOL DISTRICT	64080	SHELBY PUBLIC SCHOOLS
54045	MORLEY STANWOOD COMM SCHOOLS W/MC	19125	PEWAMO WESTPHALIA COMM SCHS	37060	SHEPHERD PUBLIC SCHOOL DIST

78060	MORRICE AREA SCHOOLS	17090	PICKFORD PUBLIC SCHOOLS	37061	SHEPHERD SD W/MCC
50160	MT CLEMENS COMMUNITY SCHOOLS	47080	PINCKNEY COMMUNITY SCHOOLS	32610	SIGEL TWP SCHOOL DISTRICT 3
25040	MT MORRIS CONSOLIDATED SCHS	09090	PINCONNING AREA SCHOOLS	32620	SIGEL TWP SCHOOL DISTRICT 4

*School district name beginning with 'TR-' indicates a school transfer district

School District Codes

11830	SODUS TWP SCH DIST 5	82155	TRENTON PUBLIC SCHOOLS	63150	TROY SCHOOL DISTRICT
80010	SOUTH HAVEN PUBLIC SCHOOLS	33075	TR-ER/HOLT	13129	TR-PENNFIELD W/HASTINGS DEBT
50200	SOUTH LAKE SCHOOLS	33221	TR-FOWL/WEB 96	13123	TR-PENNFIELD/fr HASTINGS
63240	SOUTH LYON COMMUNITY SCHOOLS W/OCC	19071	TR-FOWLER	19128	TR-P-W
63245	SOUTH LYON COMMUNITY SCHOOLS W/WCC	29053	TR-FULTON/	50191	TR-ROMEIO/ALMONT
82140	SOUTH REDFORD SCHOOL DIST	69021	TR-GAY-CRAWFORD	00702	TR-ROMEIO/OXFORD
63060	SOUTHFIELD PUBLIC SCH DIST	23064	TR-GL/CHAR	76211	TR-SANDUSKY-CROS LEX TRANS
82405	SOUTHGATE COMMUNITY SCH DIST	23165	TR-GL/CHAR	34091	TR-SARANAC TO LAKEWOOD
41240	SPARTA AREA SCHOOLS	23163	TR-GL/LAKEWOOD	00184	TR-SLYON-NOVI TRANSFER
70300	SPRING LAKE PUBLIC SCH DIST	23166	TR-GL/LOUCKS	81017	TR-SMITH YPI/AA
38150	SPRINGPORT PUBLIC SCHOOLS	44027	TR-GOODRICH/GOODRICH	00258	TR-SOUTHFLD/BIRMINGHAM
73240	ST CHARLES COMMUNITY SCHOOLS	23164	TR-GR.LDG/LK	19148	TR-ST JOHNS #2
49010	ST IGNACE AREA SCHOOL DIST.	23069	TR-GRAND LEDGE	19141	TR-ST JOHNS/DEWITT DEBT
19140	ST JOHNS PUBLIC SCHOOLS	62051	TR-GRANT fr TRICOUNTY	39168	TR-VICKSBURG-MENDON DEBT
11020	ST JOSEPH PUBLIC SCHOOLS	59071	TR-GREENVILLE/BELDING	32170	UBLY COMMUNITY SCHOOLS
29100	ST LOUIS PUBLIC SCHOOLS	13136	TR-HAR CRK W/ UC DEBT	13135	UNION CITY COMM SCHOOL DIST
06050	STANDISH STERLING COMM S/D	13079	TR-HARPER CRK/ATHENS DEBT	79145	UNIONVILLE SEBEWAING AREA SD
31140	STANTON TWP SCHOOL DISTRICT	47076	TR-HARTLAND/HOWELL	50210	UTICA COMMUNITY SCHOOLS
55120	STEPHENSON AREA PUBLIC SCHS	33062	TR-HASLETT FROM PERRY 90	82430	VAN BUREN PUB SCHOOLS
33200	STOCKBRIDGE COMM SCHOOLS	33061	TR-HASLETT/PERRY	50220	VAN DYKE PUBLIC SCHOOLS
75010	STURGIS PUBLIC SCHOOLS	81014	TR-HENRY YPI/AA	69040	VANDERBILT AREA SCHOOL
58100	SUMMERFIELD SCHOOL DISTRICT	47026	TR-HO/ BR TR 13	38020	VANDERCOOK LAKE PUBLIC S/D
02080	SUPERIOR CENTRAL SCHOOLS	47020	TR-HO/BR TR 96	79150	VASSAR PUBLIC SCHOOLS
45050	SUTTONS BAY PUBLIC SCH DIST	33080	TR-HOLT/ER	32650	VERONA TWP SCH DIST NO 1F
73255	SWAN VALLEY SCHOOL DISTRICT	33077	TR-HOLT/ER	59150	VESTABURG COMMUNITY SCHOOLS
25180	SWARTZ CREEK COMMUNITY SCHS	33082	TR-HOLT/ER	39170	VICKSBURG COMMUNITY SCHOOLS
48040	TAHQUAMENON AREA SCHOOLS	33078	TR-HOLT/ER 91	65045	W BRANCH ROSE CITY AREA SCHS
35030	TAWAS AREA SCHOOLS	33071	TR-HOLT/MAS 04	27070	WAKEFIELD TWP SCHOOL DIST
82151	TAYLOR (INKSTER DEBT)	33072	TR-HOLT/MAS 07	30080	WALDRON AREA SCHOOLS
82150	TAYLOR SCHOOL DISTRICT	41041	TR-HOPKINS to BYRON CENTER	64090	WALKERVILLE RURAL COMM SD
46140	TECUMSEH PUBLIC SCHOOLS	78025	TR-HOW/BYRON '96	63290	WALLED LAKE CONS SCH DIST
13130	TEKONSHA COMMUNITY SCHOOLS	47041	TR-HOW/FOW 02	50230	WARREN CONSOLIDATED SCHOOLS
08050	THORNAPPLE KELLOGG SCH DIST	47037	TR-HOWELL/FOW 97	50240	WARREN WOODS PUBLIC SCHOOLS
75080	THREE RIVERS COMMUNITY SCHS.	00271	TR-HURON VALLEY/WALLED LK	63300	WATERFORD SCHOOL DISTRICT
53012	TR-64090	59080	TRI COUNTY AREA SCHOOLS	27080	WATERSMEET TWP SCHOOL DIST
47068	TR-68 HWL/HAR TRANS	34111	TR-IONIA/PORTLAND	11320	WATERVLIET SCHOOL DISTRICT
47069	TR-69 HWL/HAR TRANS '00	29064	TR-ITHACA PS DEBT	33215	WAVERLY SCHOOLS
29018	TR-ALMA Fr VESTABURG	81013	TR-KNANNA YPI/AA	03040	WAYLAND UNION SCHOOLS
28010	TRAVERSE CITY SCHOOL DIST.	78042	TR-LAINGSBURG/BATH DEBT	82161	WAYNE-WESTLAND (INKSTER DEBT)
00032	TR-BIRMINGHAM/SOUTHFLD	59046	TR-LAKEVIEW/MONTABELLA	82160	WAYNE-WESTLAND COMMUNITY S/D
00041	TR-BLMFLD/W BLMFLD	33023	TR-LANSING	33220	WEBBERVILLE COMMUNITY SCHS
00058	TR-BRANDON/GOODRICH	33124	TR-LES/MASN	52160	WELLS TOWNSHIP SCHOOL DIST.
44073	TR-BROWN CITY/N.BRANCH	34098	TR-LKWOOD/GR.LDG	63160	WEST BLOOMFIELD SCHOOL DIST.
56023	TR-BULLOCK CRK/HEMLOCK	81016	TR-MACBRIDE YPI/AA	36025	WEST IRON COUNTY SCH DIST
23045	TR-CHARLOTTE/LOUCKS	81044	TR-MANCH/CHELS	70070	WEST OTTAWA PUBLIC SCH DIST
73111	TR-CHESANING/ASHLEY DEBT	37016	TR-MT PLEASANT	38010	WESTERN SCHOOL DISTRICT
33239	TR-DAN/WMSTN	37013	TR-MT PLEASANT	82241	WESTWOOD (INKSTER DEBT)
33238	TR-DAN/WMSTN	81043	TR-NEFF/DEXTER	82240	WESTWOOD COMMUNITY SCHOOLS
81042	TR-DAVIS/CHELSEA	00651	TR-NOVI-NRTHVL TRANS	25210	WESTWOOD HEIGHTS SCH DIST
19011	TR-DEWITT #2	00275	TR-NOVI-WL TRANSFER	62090	WHITE CLOUD PUBLIC SCHOOLS
19012	TR-DEWITT #3	00183	TR-NRTHVL-NOVI TRANS	75070	WHITE PIGEON COMM SCH DIST

19013	TR-DEWITT #4 WAVERLY DEBT	13084	TR-OLIVET/ER	17160	WHITEFISH SCHOOLS
19015	TR-DEWITT #5	03026	TR-OTSEGO MARTIN DEBT	58110	WHITEFORD AGR SCHOOL DIST
59151	TR-DISTRICT 59151 VEST	00153	TR-OXFORD/LK ORION	61240	WHITEHALL SCHOOL DISTRICT

*School district name beginning with 'TR-' indicates a school transfer district

School District Codes

81140 WHITMORE LAKE PUB SCH DIST
35040 WHITTEMORE PRESCOTT AREA S/D
33230 WILLIAMSTON COMM SCHOOLS
16100 WOLVERINE COMM SCHOOL DIST
82365 WOODHAVEN SCHOOL DISTRICT
82170 WYANDOTTE CITY SCHOOL DIST
41026 WYOMING PUBLIC SCHOOLS
74130 YALE PUBLIC SCHOOLS
81020 YPSILANTI SCHOOL DISTRICT
81150 YPSILANTI SD (WILLOW RUN DEBT)
70350 ZEELAND PUBLIC SCHOOLS

*School district name beginning with 'TR-' indicates a school transfer district

Entire List: https://www.michigan.gov/documents/taxes/CAMA_Government_Unit_Codes_710210_7.pdf

Government Unit Codes

Local Unit Name	Local Unit Type	County	Local Unit Code
ACME	TWP	GRAND TRAVERSE	28-1010
ADA	TWP	KENT	41-1010
ADAMS	TWP	ARENAC	06-1010
ADAMS	TWP	HOUGHTON	31-1010
ADAMS	TWP	HILLSDALE	30-1010
ADDISON	VLG	LENAWEE	46-3010
ADDISON	TWP	OAKLAND	63-1010
ADRIAN	TWP	LENAWEE	46-1010
ADRIAN	CITY	LENAWEE	46-2010
AETNA	TWP	MECOSTA	54-1010
AETNA	TWP	MISSAUKEE	57-1010
AHMEEK	VLG	KEWEENAW	42-3010
AKRON	TWP	TUSCOLA	79-1010
AKRON	VLG	TUSCOLA	79-3010
ALABASTER	TWP	IOSCO	35-1010
ALAIEDON	TWP	INGHAM	33-1010
ALAMO	TWP	KALAMAZOO	39-1010
ALANSON	VLG	EMMET	24-3010
ALBEE	TWP	SAGINAW	73-1010
ALBERT	TWP	MONTMORENCY	60-1010
ALBION	TWP	CALHOUN	13-1010
ALBION	CITY	CALHOUN	13-2010
ALCONA	TWP	ALCONA	01-1010