



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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DATE: February 5, 2008
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Changes to the Assessors Manual Related to Classification of Nuclear Fuel

The State Tax Commission at their February 4, 2008 meeting changed the assessor's manual to reflect that the proper classification for nuclear fuel is Industrial Real. This change takes effect for the 2008 tax year and assessor's who have nuclear power plants in their jurisdiction should ensure that the fuel is properly classified as Industrial Real for the 2008 year.