

**STATE TAX COMMISSION
REQUIRED COUNTY CERTIFICATION LEVELS**

Certification level requirements for **Counties** are as follows:

MCAO Level:

The total combined state equalized value of the county does not exceed **\$123,000,000**.

MAAO Level (3):

The total combined state equalized value of the county is greater than **\$123,000,000** but does not exceed **\$1,997,000,000**, or the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility property, does not exceed 20 percent of \$1,997,000,000 (or **\$400,000,000**).

MMAO Level (4):

The total combined state equalized value of the county is greater than **\$1,997,000,000**, or the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility property, exceeds 20 percent of \$ 1,997,000,000 (or **\$400,000,000**). The equalized value limits in this paragraph shall not apply to a county where no local assessing unit in the county has a certification level requirement above the MCAO level.

The certification level of a county with one large commercial or industrial property (major industrial facility, power plant, resort, etc.) **or multiple facilities (wind energy mills) that are located within the same county**, that causes the certification level for a county to increase from a MAAO level (3) to a MMAO level (4), may be reduced by action of the State Tax Commission if that county or local unit of government contracts with a MMAO level (4) assessing officer to appraise the single or multiple facilities and the MMAO level (4) assessing officer assumes responsibility within the contract for any appeals through that assessment year. Requests for reduction must be submitted annually on State Tax Commission Form 4742 by October 31. Reduction approvals are effective for the year following the issuance of approval and expire on December 31 of each year (unless otherwise extended by Commission approval).

If an assessing unit enters into a contract with the county equalization director to assess one large commercial or industrial property, or multiple facilities (wind energy mills), that action will not reduce the level of certification required of the county equalization director. If an assessing unit extends into more than one county, the certification level of that assessing unit shall not be considered in establishing the certification level of a county unless more than 25 percent of the state equalized value of the assessing unit is located within that county.

The state equalized value requirements for counties shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2013 tax year's certification levels was determined using the 2011 statewide state equalized value compared to the 2010 statewide state equalized value. 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 certification level required of the equalization director must be measured by using the combined state equalized value of all of the counties and local assessment units for which that individual is responsible.

County certification levels were approved by the State Tax Commission on August 31, 2011 for use in the 2013 tax year.