

**STATE TAX COMMISSION
REQUIRED COUNTY CERTIFICATION LEVELS
2016**

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

The total combined state equalized value of the County is less than **\$2,105,000,000 AND** a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, does not exceed 20 percent of \$2,105,000,000 (or **\$421,000,000**).

MMAO Level (4):

The total combined state equalized value of the County is greater than **\$2,105,000,000** or a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, exceeds 20 percent of \$2,105,000,000 (or **\$421,000,000**).

The State Equalized Value (SEV) as determined by the State Tax Commission at their May 26, 2015 meeting is used to determine the certification level requirement for completion of 2016 county equalization. Certification level requirements will not change as the result of changes in value prior to 2016 state equalization.

A waiver may be granted to reduce the SEV used to calculate the certification level requirement for a County, if the SEV 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 of the year prior, STC Form 4742 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 certification level requirements. To qualify, the County must annually submit, no later than October 31 of the year prior, STC Form 4742, 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 and Counties 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 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 SEV of the assessing unit is located within that County.

The SEV requirements for Counties shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Assessment and Certification Division, Michigan Department of Treasury; the rate of increase used to adjust the 2016 tax year certification levels was 6.05%.

County certification levels for 2016 were approved by the State Tax Commission on August 25, 2015 using 2015 State Equalized Values.