

State Tax Commission Application for Waiver of Local Unit Certification Level

The assessor of record for a township or city must possess the certification level determined by the State Tax Commission in order to hold the assessor of record position and to fulfill the requirements of the Supervising Preparation of the Assessment Roll document. The mandatory certification level for every township and city in the State of Michigan is determined annually by the State Tax Commission.

Certification level waivers are intended for temporary and extraordinary circumstances only, including recent personnel changes, current participation in a State Tax Commission education program, or the inclusion of a high-value property that increases the total SEV of a local unit beyond the general character of the rest of the unit (e.g. a power plant in an agricultural Township). Because of the repetitive nature of wind turbines on Commercial/Industrial/Utility SEV, a certification level waiver for a township or city where the installation of wind turbines has increased the certification level requirement may be considered. A list of all wind turbine parcels located in the township or city is required to be included when submitting a waiver request.

A township or city may request a waiver of certification level by submitting the following to the State Tax Commission: 1) a fully completed Form 4742, 2) all necessary SEV and valuation information related to the request, 3) a copy of the contract detailing the assessment responsibilities and 4) a detailed written explanation of the reason for the waiver request. The application and required documentation must be received by the State Tax Commission no later than October 31. Approved waivers are effective for the following year and expire on December 30. Allow two to four weeks for processing and notification.

TOWNSHIP/CITY INFORMATION		
Name of Township or City	Name of County	Certification Level Required
Name of Township Supervisor or City Administrator	E-mail Address	Telephone Number
ASSESSOR INFORMATION		
Name of Assessing Officer Assuming Assessment Responsibilities	Certification Number R-	Certification Level Held
Name of Current or Former Assessing Officer	Certification Number R-	Certification Level Held
STATE EQUALIZED VALUE (SEV) INFORMATION (this information is required)		
Total Equivalent SEV of Township or City \$	Total Commercial / Industrial Equivalent SEV of Township or City \$	
Equivalent SEV of the Property to be Valued by Another Assessing Officer \$	SEV of Commercial / Industrial Property to be Valued by Another Assessing Officer \$	
Name of the Owner of the Property to be Valued by Another Assessing Officer		
CERTIFICATION OF ASSESSOR		
<i>I hereby certify that the information contained within, and attached to, this Application is true and accurate to the best of my knowledge, information and belief.</i>		
Signature of Assessing Officer Assuming Assessment Responsibilities		Date
CERTIFICATION OF TOWNSHIP OR CITY		
<i>I hereby certify that the information contained within, and attached to, this Application is true and accurate to the best of my knowledge, information and belief. I understand that this waiver, if granted, will be effective for one year only and must be reapplied for each subsequent year.</i>		
Signature of Township Supervisor or City Administrator		Date

Mail or email the completed application and required documentation to:
State Tax Commission
P.O. Box 30471
Lansing, MI 48909

Treas-STC-Certification@michigan.gov