



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

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STATE TREASURER

DATE: June 11, 2009
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Guidance to Assessors

The State Tax Commission at their meeting on June 11, 2009 issued guidance to assessors on the following:

1. Effective immediately, the State Tax Commission is no longer requiring Form 4031, the July/December Board of Review Affidavit, and supporting documentation to be submitted to the State Tax Commission. The Commission requests that local units keep this information on file, should the Commission need to review any of the information.
2. The Commission recently became aware that some confusion exists regarding assessors including the value of DNR-PILT Property on the Assessment and Tax Roll Certificate and Warrant. DNR-PILT Property is valued by the State Tax Commission pursuant to Section 2153 of Act 451 and is classified as agricultural property pursuant to Section 34c of Act 206 of 1893. Additional guidance was published in Bulletin No. 15 of 2005 which instructed assessors and equalization directors that DNR-PILT Property was to be recorded on a separate roll to be known as the "Act 513 Roll" and that alternative means of taxation in the form of Payment in Lieu of Taxes would apply to real property owned by the State and controlled by the Department of Natural Resources. The Commission wishes to clarify that considering the value of these lands are set by the State Tax Commission and are not part of the equalization process, assessors should not include the value for DNR-PILT Property when certifying their assessment rolls.
3. Effective with the August 25, 2009 meeting, the State Tax Commission will no longer mail copies of MCL 211.154 orders to the assessor or equalization director. Consistent with MCL 211.154, the Commission will send the orders to the treasurer and will as a courtesy provide a copy to the taxpayer. The orders will be available on our website within 7 days of the Commission meeting.