



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

DATE: December 21, 2006
TO: Assessors, Equalization Directors and Other Interested Parties
FROM: State Tax Commission
SUBJECT: Assessor's Manual Reproductions

Several inquires have been directed to the State Tax Commission requesting a clarification of the authority which a certified assessing officer has to reproduce Volumes I and II of the Michigan Assessor's Manual. These inquiries have been prompted by the fact that the State of Michigan holds copyright on the 2003 edition of these Manuals. In response to these inquires, the State Tax Commission states:

1. The authority of a Michigan certified assessing officer to use the cost schedules contained in Volumes I and II of the 2003 edition of the Michigan Assessor's Manual in order to make appraisals for Michigan property tax assessment purposes, including the authority to input the schedules for electronic computations, and to use the information contained in Volumes I and II for assessment work in Michigan, is described in detail in the "Notice" set forth at the beginning of both Volumes I and II of the Michigan Assessor's Manual. This letter should not be construed in a manner such that the rights granted in that "Notice" are limited in any way.
2. The Michigan State Tax Commission has not made any provision for copying, printing or otherwise distributing paper copies of Volumes I and II of the 2003 edition of the Michigan Assessor's Manual.
3. Michigan certified assessing officers are expected to make arrangements to obtain a paper copy of said Volumes I and II, for use in accomplishing their work in making Michigan property assessments, and in order to assure that these volumes are available for inspection by Michigan property taxpayers in the jurisdictions where they perform their duties.
4. Any person who holds a current Assessor Certification certificate issued by the Michigan State Assessor's Board is authorized to copy or otherwise reproduce copies of Volumes I and II of the Michigan Assessor's Manual, for use in making Michigan property tax assessments, and is authorized to seek the services of third parties, such as commercial photocopy and printing services, in accomplishing the reproduction of said Volumes I and II for the purposes stated in the previously mentioned "Notice."