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DEPARTMENT OF TREASURY  
LANSING

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**DATE:** February 18, 2010  
**TO:** Assessors, Equalization Directors and Interested Parties  
**FROM:** Kelli Sobel, Executive Director State Tax Commission  
**SUBJECT:** Property Classification Appeals

We have become aware that significant misinformation is being released by a company who is soliciting business related to the classification appeals filed by the Michigan Department of Treasury. Specifically, this communication inaccurately indicates:

1. To qualify to be industrial personal and receive the MBT credit, the "industrial" personal property must be located on a real estate parcel also deemed "Industrial." **This is inaccurate.** On October 27, 2008, the Commission adopted the following statement regarding classification appeals for personal property: MCL 211.34c defines industrial personal property to include all machinery and equipment, furniture and fixtures, and dies on industrial parcels. The Commission has determined that "on industrial parcels" means parcels on which industrial activity is taking place.
2. Treasury and the taxing jurisdiction are the only parties listed on the case. **This is inaccurate.** The petitions filed with MTT name both the local unit **and** the taxpayer as parties in the case.
3. It is likely that the taxpayers will not be notified until the last minute and will only have 14 days to respond to the classification change. **This is inaccurate.** Taxpayers will be notified at the same time as the local unit. Per MTT rule, a petitioner will have 28 days from service of the petition to file a response (TTR 205.1332).