



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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GOVERNOR

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STATE TREASURER

**DATE:** December 11, 2008  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** State Tax Commission Classification Appeals

The State Tax Commission at their meeting on October 27, 2008 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.

The State Tax Commission at their meeting on December 10, 2008, adopted the following processes change effective with 2009 Classification appeals.

1. The form and instructions will be modified to indicate that the information presented on and with this form is the only information that will be considered by the Commission.
2. The form and instructions for the assessors response will be modified to indicate that the information presented on and with their response form is the only information that will be considered by the Commission.
3. The petitions and assessor recommendation will be provided to the Commissioners along with a recommendation from the Executive Secretary.
4. No petitioners will be allowed an opportunity to present their appeal in person unless specifically requested by the Commission.
5. A party may request reconsideration of a decision by the Commission by filing a written request for reconsideration with the Commission within 21 days of the date of the decision letter issued by the Commission. The request shall demonstrate good cause as to why the Commission should reconsider the petition. The request for reconsideration must be based on new information not previously presented to the Commission.