



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

DATE: October 2, 2008

TO: Assessors, Equalization Directors
Township Supervisors and City Managers

FROM: State Tax Commission

SUBJECT: Collection of the Administrative Fee

At their September 16, 2008 meeting, the State Tax Commission adopted the following position regarding the levy, collection, and use of the property tax administration fee authorized under Michigan Compiled Law 211.44:

It is the position of the State Tax Commission that Cities and Townships should levy and collect the one percent administration fee as authorized under Michigan Compiled Law (MCL) 211.44. The State Tax Commission also believes that Cities and Townships should take all necessary steps to ensure that the funds generated by this property tax administration fee are dedicated solely to the property tax function as specified by MCL 211.44.