

**STATE TAX COMMISSION  
REQUIRED TOWNSHIP AND CITY CERTIFICATION LEVELS**

Certification level requirements for **Townships** and **Cities** are as follows:

**MCAO Level:**

State equalized value is greater than **\$0** but less than **\$487,000,000**, or a combined state equalized value of the commercial and industrial real and personal classifications, including utility property, does not exceed 20 percent of \$487,000,000 (or **\$97,000,000**).

**MAAO Level (3):**

State equalized value is greater than or equal to **\$487,000,000** but less than **\$2,119,000,000**, or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, is greater than or equal to 20 percent of \$487,000,000 (or **\$97,000,000**) but less than 20 percent of \$2,119,000,000 (or **\$424,000,000**).

**MMAO Level (4):**

State equalized value greater than or equal to **\$2,119,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, greater than or equal to 20 percent of \$2,119,000,000 (or **\$424,000,000**).

The certification level of a township or city with one large commercial or industrial property (major industrial facility, power plant, resort, etc.) **or multiple facilities (wind energy mills) that are located within the same township or city**, that causes the certification level for a township or city to increase from a level 3 to a level 4, may be reduced by action of the State Tax Commission if that township or city contracts with a level 4 assessing officer to appraise the single or multiple property(s) and the level 4 assessing officer assumes responsibility within the contract for any appeals through that assessment year. Requests for reduction must be submitted annually on State Tax Commission Form 4742 by October 31. Reduction approvals are effective for the year following the issuance of approval and expire on December 31 of each year (unless otherwise extended by Commission approval).

The state equalized value requirements for townships and cities shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2012 tax year certification levels was determined using the 2010 statewide state equalized value compared to the 2009 statewide state equalized value. When an assessor is responsible for more than one unit of government, the certification level for those units of government must be measured by using the combined state equalized value of all units for which that assessor is responsible.

**Township and City certification levels were approved by the State Tax Commission on August 16, 2010 for use in the 2012 tax year.**