

**STATE TAX COMMISSION
REQUIRED TOWNSHIP AND CITY CERTIFICATION LEVELS
2016**

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

MCAO Level:

State equalized value is less than **\$485,000,000** AND the combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties does not exceed 20 percent of \$485,000,000 (or **\$97,000,000**).

MAAO Level (3):

State equalized value is greater than or equal to **\$485,000,000** but less than **\$2,105,000,000** AND/OR a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, is greater than or equal to 20 percent of \$485,000,000 (or **\$97,000,000**) but less than 20 percent of \$2,105,000,000 (or **\$421,000,000**).

MMAO Level (4):

State equalized value greater than or equal to **\$2,105,000,000** or a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, greater than or equal to 20 percent of \$2,105,000,000 (or **\$421,000,000**).

The State Equalized Value (SEV) of the local unit as finalized by the State Tax Commission at their May 26, 2015 meeting is used to determine the certification level requirement for completion of the 2016 assessment roll. 2016 certification level requirements are not adjusted for changes in value occurring after 2015 state equalization.

A waiver may be granted to reduce the SEV used to calculate the certification level requirement for a township or city if the SEV is significantly influenced by the value of a single parcel or group of related parcels. To qualify, the township or city must annually submit, no later than October 31, 2015, STC Form 4742 as well as documentation of a contract with an assessing officer at the required level to appraise and assume appeal responsibilities of the affected parcel(s). The value of wind turbines in one or more units may be removed from the total SEV used to calculate required certification level requirements. To qualify, the local unit(s) must annually submit, no later than October 31, 2015, STC Form 4742, as well as documentation indicating the value of wind turbines to be removed from the calculation.

When an assessor is responsible for more than one unit of government, the combined SEV of all units for which the assessor is responsible determines the certification level requirement for each of those units of government.

The SEV requirements for townships and cities shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Assessment and Certification Division, Michigan Department of Treasury; the rate of increase used to adjust the 2016 tax year certification levels was 6.05%.

Township and City certification levels for 2016 were approved by the State Tax Commission on August 25, 2015 using 2015 State Equalized Values.