



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** December 22, 2021  
**TO:** County Equalization Directors  
**CC:** Field Operations Staff & those assigned Eq. Deputy roles in MEG  
**FROM:** Daniel Holland, Manager, Field Operations Section  
**SUBJECT:** Form 3215 Certification of Equalization Study by Equalization Director

This correspondence provides guidance on the State Tax Commission (STC) requirements to submit Form 3215 *Certification of Equalization Study by Equalization Director* to the STC. State Tax Commission Rule 209.41 (3) states, "...Reports filed shall be... in accordance with instructions furnished by the commission."

No later than December 31, 2021 (due to holiday and weekend, Monday, January 3, 2022) all counties are required to file their 2021 equalization studies for the 2022 starting base with the STC for all classifications of property in all units using the Michigan Equalization Gateway (MEG). Upon completion of the submission of county equalization studies in MEG, form 3215 *Certification of Equalization Study by Equalization Director* must be signed by the equalization director and placed into the county's filing cabinet in MEG.

If you have already completed this process and used the 2017 version of form 3215 you do not need to submit the 2021 version. The 2021 version of form 3215 is attached.

For assistance with placing the file in the filing cabinet in MEG please contact Michael Markes at email [MarkesM@michigan.gov](mailto:MarkesM@michigan.gov). For other equalization assistance please contact Field Operations Section staff at email [Equalization@michigan.gov](mailto:Equalization@michigan.gov).

For technical assistance with access issues to the MiSuite web portal that cannot be resolved with the password reset link provide, please send an email to [treas-misuитеhelp@michigan.gov](mailto:treas-misuитеhelp@michigan.gov).

Thank you in advance for your cooperation and timely submissions.