



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

DATE: December 15, 2008
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Classification of Nuclear Fuel

The State Tax Commission at their December 10, 2008 meeting received and reviewed additional information regarding the proper classification of nuclear fuel. This information had not been presented to the Commission during their deliberations on this issue last year. The Commission reconsidered their decision to classify nuclear fuel as real property and has determined that the proper classification of nuclear fuel is Industrial Personal.