



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JAY B. RISING  
STATE TREASURER

**DATE:** March 22, 2005

**TO:** Assessors  
Equalization Directors

**FROM:** State Tax Commission (STC)

**SUBJECT** Updated Base Costs for Volumes I and II of the Michigan Assessor's Manual

The State Tax Commission, at its meeting on March 22, 2005, approved the updated base costs for Volumes I and II of the Assessor's Manual. These costs were updated by Marshall and Swift under contract with the Michigan Department of Treasury. The State Tax Commission encourages equalization directors to use these new base costs for their 2005 equalization studies and encourages assessors to use them in making their 2006 assessments.

The STC also directed as follows:

- 1) Volumes I and II shall be made available to local units on the Treasury Department Web site, in electronic format on compact disk, and in paper copy. You will be notified soon about the procedure to be followed in order to purchase a compact disk or a paper copy. The manual will be placed on the Treasury Web site after some minor formatting enhancements have been made. You may access the manual at [www.michigan.gov/treasury](http://www.michigan.gov/treasury). When you reach the site, click on **Local Government** and then on **State Tax Commission**.
- 2) All local units are expected to have a paper copy of Volumes I and II on hand for viewing by interested taxpayers. Local units can print their own paper copy from the compact disk or may purchase paper copy from the Michigan Department of Treasury.
- 3) The Commission will establish a procedure for verifying that local units have provided a paper copy for viewing by taxpayers.