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Bulletin 13 of 2017 August 29, 2017 County Multipliers for Use with 2014 Cost Schedules

**TO:** Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: 2017 County Multipliers for Use with the 2014 Cost Schedules in Volumes I

and II of the Assessor's Manual

Attached are the 2017 County Multipliers for use with the 2014 cost schedules contained in Volumes I and II of the Assessor's Manual. The 2017 County Multipliers for the 2003 cost schedules can be found in Bulletin 10 of 2017, available on the State Tax Commission website.

MCL 211.10e requires all assessing officers to use only the official assessor's manual or any manual approved by the State Tax Commission. At their meeting on February 14, 2017, the State Tax Commission approved to distribute the 2014 manual to all assessors in 2017 with authorization for use in 2018. The STC also authorized continued use of the 2003 manual until the 2019 assessments. At that time, only the 2014 manual will be authorized for use.

The 2017 County Multipliers below are for use with the 2014 cost schedule only and are to be used in the 2017 equalization appraisal studies whose purpose is to set the 2018 base.

Volumes I and II of the Michigan Assessor's Manual can be accessed at <a href="https://www.michigan.gov/statetaxcommission">www.michigan.gov/statetaxcommission</a>.

## Attachments:

## Residential, Commercial and Industrial County Multipliers

\*The 2017 County Multipliers are to be used only with the 2014 cost schedules contained in Volumes I and II of the 2014 Assessor's Manual