

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

**DEPARTMENT OF TREASURY**

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**STATE TAX COMMISSION**

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TO: All Assessing Officers  
FROM: Michigan State Tax Commission  
SUBJECT: Nonconsideration of wheel chair ramps for residences.

At its meeting on September 18, 1990, the State Tax Commission approved a bulletin advising that the assessing officers generally should not consider the cost of access ramps or special modifications to a typical single family residence when determining the assessed value of a residence provided that the ramps or special modifications are required to eliminate the types of barriers and hindrances that would deter a physically limited person from having access to and free mobility in and around the residence and associated structures.

The Commission realizes that the typical assessor has not added to assessments for access ramps or special modifications because they did not add to the usual selling price of the property. However, this advisory bulletin has been issued to provide for uniform treatment of access ramps or special modifications.

It should be recognized that the value contribution or deduction of any item that is part of the property exists only to the extent that the specific item contributes to or detracts from the usual selling price. The principle of contribution is the guide.