

**STATE TAX COMMISSION
TOWNSHIP AND CITY CERTIFICATION LEVEL REQUIREMENTS
2019**

The Township and City certification levels for 2019 were approved by the State Tax Commission on August 21, 2018 using 2018 State Equalized Values. The 2019 levels for **Townships and Cities** are as follows:

MCAO Level:

State equalized value is less than **\$544,000,000 AND** the combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties is less than 20 percent of \$544,000,000 (or **\$108,800,000**).

MAAO Level (3):

State equalized value is greater than or equal to **\$544,000,000** but less than **\$2,364,000,000 AND/OR** a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, is greater than or equal to 20 percent of \$544,000,000 (or **\$108,800,000**) but less than 20 percent of \$2,364,000,000 (or **\$472,800,000**).

MMAO Level (4):

State equalized value greater than or equal to **\$2,364,000,000** or a combined state equalized value of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, greater than or equal to 20 percent of \$2,364,000,000 (or **\$472,800,000**).

The State Equalized Value (SEV) of the local unit as finalized by the State Tax Commission at their May 29, 2018 meeting is used to determine the certification level requirement for completion of the 2019 assessment roll. 2019 certification level requirements are not adjusted for changes in value occurring after 2018 state equalization.

A waiver may be granted to reduce the SEV used to calculate the certification level requirement for a township or city if the SEV is significantly influenced by the value of a single parcel or group of related parcels. To request a waiver, the township or city must submit STC Form 4742, *State Tax Commission Application for Waiver of Local Unit Certification Level*, along with documentation of a contract with an assessing officer that is certified at the required level to appraise and assume appeal responsibilities of the affected parcel(s). Form 4742 must be submitted no later than October 31, 2018.

The value of wind turbines in one or more units may be removed from the total SEV used to calculate required certification level requirements. To request a waiver, the local unit(s) must submit Form 4742, along with documentation indicating the value of wind turbines to be removed from the calculation. Form 4742 must be submitted no later than October 31, 2018.

The SEV requirements for townships and cities shall be adjusted annually by the rate of increase in the statewide SEV as compiled by the Property Services Division of the Michigan Department of Treasury. The rate of increase used to adjust the 2019 tax year certification levels was **3.38%**.