

2021 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 15, 2022

About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009, eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51 also gave the Commission the responsibility for certification and education of assessors. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing, and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ Assessment of State Assessed Properties

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. The valuations certified by the Commission include recreational lands, timberlands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2021, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors, and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.
- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include the Assessor Discipline Committee and the Education and Certification Committee, which continued to meet during 2021.

- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

➤ **Audit of Minimum Assessing Requirements (AMAR)**

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally, MCL 211.10f indicates in part:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five-year cycle began in 2018. In 2021 the Commission conducted 314 local unit reviews in 17 Counties. Of the 314 local units reviewed, 150 had perfect AMAR reviews.

During 2021, follow up reviews were conducted in 75 local units. Of the 75 follow up reviews completed in 2021, 47 local units corrected all the deficiencies noted from their prior review. 28 local units need an additional follow up review.

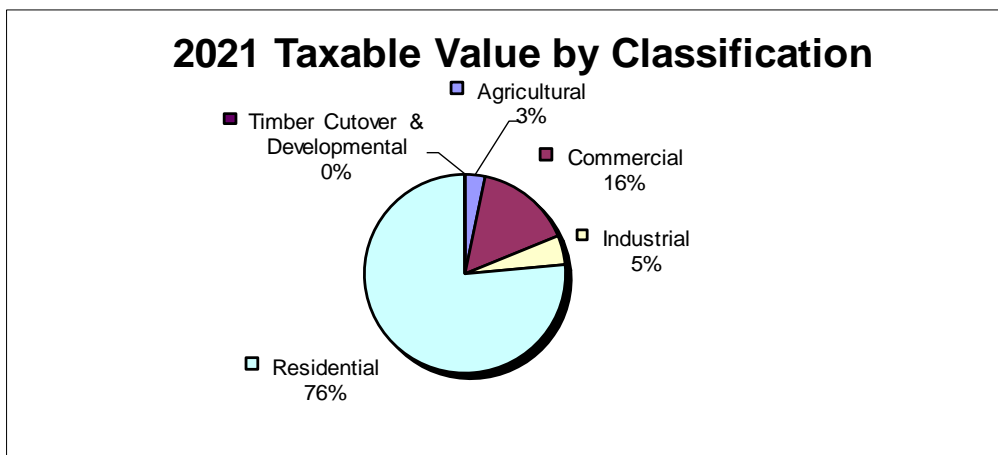
2021 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session eleven times during calendar year 2021 including a Special Meeting held in January. The Commission held seven out of their eleven meetings virtually and held five of their meetings both in person and virtually. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission's web page at www.michigan.gov/statetaxcommission.

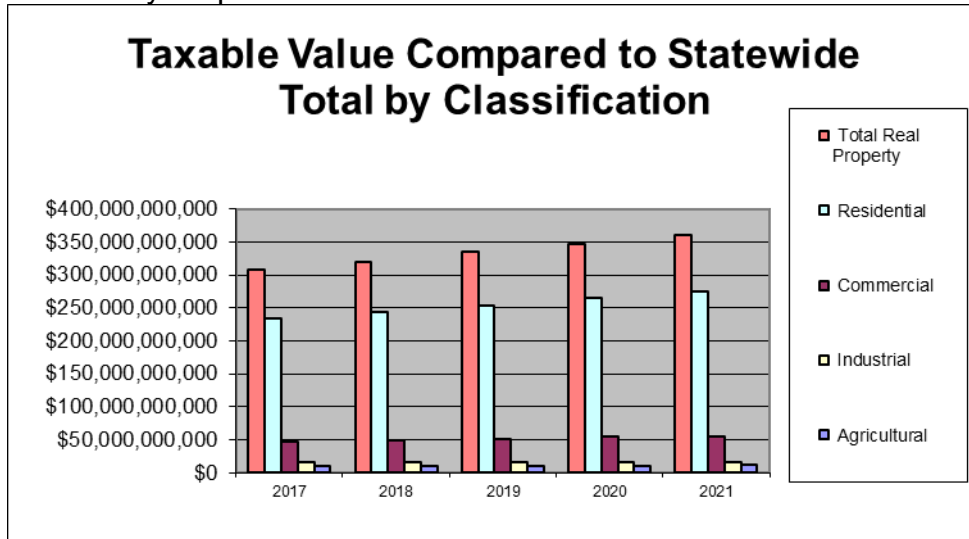
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2021 state equalized valuations for each property classification by county (Appendix 3) on May 24, 2021, as required by MCL 209.4. Taxable values are based on Taxable Valuations Form 4046 submissions which are due the 4th Monday of June. The total statewide summary is provided in the table below.

2021 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,725,862,338	\$11,625,898,883
Commercial	\$72,011,183,737	\$55,981,093,039
Industrial	\$20,909,443,109	\$17,140,870,482
Residential	\$360,665,143,888	\$275,332,797,858
Timber - Cutover	\$204,444,022	\$110,426,886
Developmental	\$71,249,020	\$37,650,889
Total Real Property	\$478,587,326,114	\$360,228,738,037
Total Personal Property	\$32,020,646,613	\$31,984,204,617
Total Real & Personal Property	\$510,607,972,727	\$392,212,942,654

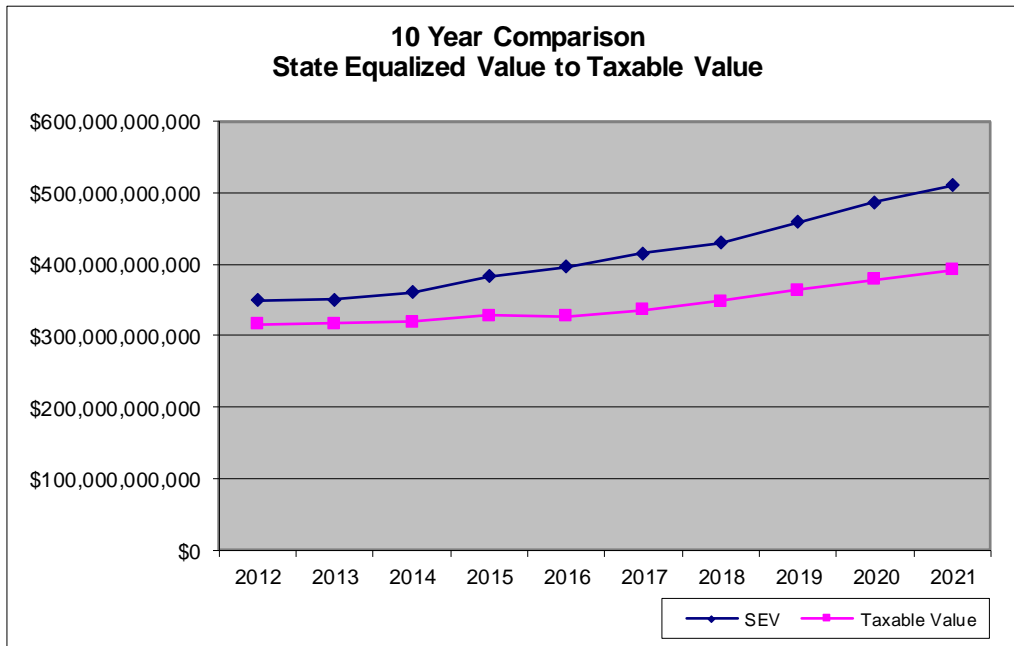


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total statewide annual tax levy based on taxable valuation, submitted on the Assessing Officer's Report of Taxable Values Form 4626 after the close of the March Board of Review, for the last five years.

Year	Taxable Valuation From Form 4626	Total Tax Levied
2016	\$327,405,758,407	\$13,653,142,170
2017	\$335,481,172,309	\$13,983,326,284
2018	\$348,260,934,781	\$14,621,532,048
2019	\$363,559,888,235	\$15,293,062,311
2020	\$378,420,700,493	\$16,061,149,929
2021	\$391,916,248,304	Available Mid 2022

✓ **Assessment of State Assessed Properties**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 858 petitions regarding omitted or incorrectly reported real and personal property in 2021. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2016	2017	2018	2019	2020	2021
Non-Concurrence	431	494	300	436	290	277
Concurrence	490	407	510	670	425	581
Total	921	901	810	1106	715	858

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
 Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2021 the STC continued to offer assessor education and certification training programs throughout the State. The Michigan Certified Assessing Technician (MCAT) Program was offered online by both outside organizations and the State at various times. The program continues to be very successful with 149 new MCAT's certified in 2021.

The Michigan Certified Assessing Officer (MCAO) program was offered as a 6-month online program. The January programs were offered in Lansing, Marquette, and Novi. A May program successfully took place in Big Rapids. June programs were again offered for Lansing, Marquette, and Novi. There were 76 new MCAO's certified during 2021.

The one-year online/lecture hybrid Michigan Advanced Assessing Officer (MAAO) STC Program was offered in April and October 2021. In addition, the STC offered 16 self-paced courses in 2021, including offering Principles of Appraising, Statistics and Basic Income courses in the Upper Peninsula. There were 39 new MAAO's certified during 2021.

The Michigan Master Assessing Officer (MMAO) STC Program is a comprehensive one-year program. Individuals who have held their MAAO certification for one year may enter the MMAO Program. The program begins with four six-week classes offered in an online/hybrid format. At the end of the 24 weeks, the students write an appraisal report. The student must receive 75% on the appraisal report to move to the final exam. Students then take a two-part final exam. Currently the October 2021 Program is in progress with 17 students enrolled. There were 6 new MMAO's certified in 2021.

During 2021, the Commission continued to offer online education classes through their Moodle classroom. The Commission offered a total of 15 online course offerings. Over 1,100 assessors signed up for one or more classes and a total of 3,297 certificates were awarded.

The following is a summary of each of the Committee's work and new program development during 2021:

- **Education and Certification:** Education and Certification Committee Members Elizabeth Anderson, Shelly Baumeister, Polly Cairns, Eric Dunlap, Charles Ericson, and Robert Scripture met electronically during 2021. This Committee continued its work on assessor education matters by reviewing and making recommendations regarding the number of required continuing education hours to be completed by assessors and the policy for continuing education courses to be held in a virtual manner. The Committee also reviewed and made recommendations regarding the certification level requirements for cities, townships and counties and the requirements to request a waiver for those requirements, and the policies for escrow and late renewal of assessor certification.
- **Assessor Discipline Advisory Committee:** The State Tax Commission's Complaint Process Regarding Assessment Administration Practices adopted in 2015 provides for an informal hearing before the Assessor Discipline Advisory Committee when there is potential misfeasance, malfeasance, and/or nonfeasance of duties. Assessor Discipline Advisory Committee Members Micheal Lohmeier, Dulcee Ranta and Brian Busscher met in May 2021 for the informal hearings. Due to the COVID-19 pandemic, the informal hearings were conducted virtually. A total of 9 assessors appeared before the Assessor Discipline Advisory Committee in 2021; 3 assessors reappeared before the Committee after completing education and training ordered by the State Tax Commission, and 6 assessors appeared for the first-time regarding taxpayer complaints and significant deficiencies in the Audit of Minimum Assessing Requirements. Following the informal hearings, the Committee made

recommendations for consideration by the State Tax Commission at the September 14, 2021 meeting.

✓ **Administrative Duties**

1. The Commission issued 18 Bulletins in 2021, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2021 Commission Bulletins.
2. Under specific circumstances provided for in the General Property Tax Act, the Commission is statutorily required to assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2021, the Commission assumed jurisdiction of the roll for 4 local units because the local unit failed to correct the AMAR deficiencies by the stated time and 5 because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2021 the Commission received 5 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2017	19
2018	22
2019	4
2020	198
2021	5

4. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system (CERTS). This system replaced the current paper-based system for assessors to provide proof of completion of their continuing education requirements and to pay their renewal fee. CERTS allows all assessors to log their continuing education hours, update personal information, update assessor of record information, pay online (a print and pay by mail option is also available) and print their certificate at home. Assessors also began logging continuing education hours for their 2023 renewal beginning on November 1, 2021.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State Treasurer or designee as required by the Act. In 2021, the Commission acted on 21 applications and granted approval to 21 of the charitable nonprofit housing organization exemption applications.

6. As provided by various Public Acts, the Commission received and reviewed applications in 2021 for each of the statutory exemption programs. Staff reviews the applications and makes recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted

Type of Certificate	2017	2018	2019	2020	2021
Industrial Facility Exemptions	210	184	138	99	96
Air Pollution Control Exemptions	9	6	17	11	5
Water Pollution Control Exemptions	37	63	25	67	41
Obsolete Property Rehabilitation	40	30	45	28	36
Personal Property Exemptions	10	3	2	5	36
Neighborhood Enterprise New & Rehab	73	184	210	81	122
Commercial Rehabilitation	17	23	31	36	27
Total	393	493	468	327	363

**STATE TAX COMMISSION
2021 ANNUAL REPORT**

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions – MCL 211.7h
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 451, P.A. 1994, Part 361.
8. State Assessed Properties and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 451, P.A. 1994, Part 21.
10. Personal Property Examiner Certification - Act 40, P.A. 1969.
11. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
12. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 295, P.A. 1976.
13. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
14. Renaissance Zones – Act 376, P.A. 1996.
15. Recodified Tax Increment Financing Act – Act 57, P.A. 2018
16. Technology Park Districts - Act 385, P.A. 1984.
17. Review of Appraisals of Tax-Reverted State Lands - Act 451, P.A. 1994, Part 511.
18. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
19. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
20. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.
21. State Essential Services Assessment Act – Act 92 of 2014
22. Alternative State Essential Services Assessment Act – Act 93 of 2014

APPENDIX 2

Members of the State Tax Commission

Peggy L. Nolde

Peggy L. Nolde was appointed Chairperson to the State Tax Commission in March 2020 to a three-year term expiring December 27, 2022. Ms. Nolde is a Michigan Master Assessing Officer (MMAO) and is a member of the International Association of Assessing Officers, where she holds the Certified Assessment Evaluator (CAE) designation. Ms. Nolde is the former Equalization Director for Genesee County, past president of the Southeast Chapter of the Michigan Assessors Association and the Tri-County Assessors Association. Ms. Nolde served as the assessor for the Charter Township of Grand Blanc, an appraiser for the City of Flint, assessor for the Charter Township of Mundy and the City of Fenton.

W. Howard Morris

W. Howard Morris was reappointed to the State Tax Commission in November 2017 to a four-year term expiring December 27, 2021. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a Bachelor of Business Administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

Leonard D. Kutschman

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

Mark A. Davidoff

Mark A. Davidoff was appointed to the State Tax Commission in November 2021 to a three-year term expiring December 27, 2024. Mr. Davidoff is the President and CEO of The Fisher Group and previously worked as the Michigan managing partner at Deloitte, LLP. Mr. Davidoff is a certified public accountant, and he holds a bachelor's degree in accounting from Wayne State University and a master's degree in management from Northwestern University. Mr. Davidoff is appointed to represent a member with at least 5 years' experience in government or the private sector, dealing with matters relating to state or local taxes.

APPENDIX 3

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$35,991,900	\$28,894,300	\$11,381,200	\$788,301,500	\$0	\$0	\$864,568,900	\$36,359,300	\$900,928,200
Alger	\$11,274,100	\$49,423,500	\$10,182,900	\$440,619,000	\$0	\$0	\$511,499,500	\$24,261,737	\$535,761,237
Allegan	\$893,717,242	\$582,141,302	\$316,802,701	\$5,522,828,354	\$0	\$4,031,700	\$7,319,521,299	\$361,218,717	\$7,680,740,016
Alpena	\$87,944,200	\$120,747,900	\$37,708,300	\$869,449,200	\$0	\$0	\$1,115,849,600	\$66,214,552	\$1,182,064,152
Antrim	\$88,111,300	\$106,845,100	\$9,566,100	\$2,462,733,890	\$0	\$0	\$2,667,256,390	\$86,727,650	\$2,753,984,040
Arenac	\$116,680,059	\$47,405,005	\$9,029,822	\$562,803,920	\$0	\$0	\$735,922,806	\$50,860,200	\$786,783,006
Baraga	\$11,072,265	\$19,644,900	\$23,767,804	\$262,820,551	\$22,740,879	\$0	\$340,046,399	\$53,975,857	\$394,022,256
Barry	\$431,389,200	\$169,101,500	\$62,049,700	\$2,646,028,920	\$0	\$0	\$3,308,569,320	\$112,474,700	\$3,421,044,020
Bay	\$482,063,638	\$512,979,374	\$164,411,000	\$2,349,814,314	\$0	\$0	\$3,509,268,326	\$260,064,151	\$3,769,332,477
Benzie	\$28,340,900	\$105,033,087	\$8,379,400	\$1,859,845,906	\$906,800	\$0	\$2,002,506,093	\$47,109,450	\$2,049,615,543
Berrien	\$519,862,400	\$830,776,806	\$1,316,226,300	\$7,262,255,305	\$0	\$0	\$9,929,120,811	\$541,084,629	\$10,470,205,440
Branch	\$638,943,424	\$180,617,118	\$47,047,566	\$1,306,535,412	\$0	\$0	\$2,173,143,520	\$158,551,548	\$2,331,695,068
Calhoun	\$561,645,270	\$619,943,219	\$234,130,835	\$2,996,484,970	\$0	\$0	\$4,412,204,294	\$466,979,237	\$4,879,183,531
Cass	\$536,176,200	\$105,268,400	\$52,534,100	\$2,375,811,412	\$0	\$0	\$3,069,790,112	\$279,335,276	\$3,349,125,388
Charlevoix	\$58,903,700	\$193,779,041	\$43,807,700	\$2,777,176,873	\$0	\$0	\$3,073,667,314	\$80,818,482	\$3,154,485,796
Cheboygan	\$33,753,400	\$161,520,000	\$6,998,700	\$1,661,175,060	\$100,000	\$0	\$1,863,547,160	\$70,626,096	\$1,934,173,256
Chippewa	\$48,155,000	\$201,551,950	\$26,680,900	\$1,125,008,450	\$0	\$0	\$1,401,396,300	\$80,221,600	\$1,481,617,900
Clare	\$114,224,223	\$97,222,334	\$18,872,488	\$1,095,833,334	\$0	\$0	\$1,326,152,379	\$147,395,518	\$1,473,547,897
Clinton	\$786,505,250	\$510,435,850	\$80,448,350	\$2,710,483,000	\$0	\$0	\$4,087,872,450	\$178,244,451	\$4,266,116,901
Crawford	\$0	\$51,388,000	\$96,536,700	\$633,145,300	\$0	\$0	\$781,070,000	\$49,267,750	\$830,337,750
Delta	\$54,402,800	\$172,014,125	\$26,558,600	\$1,083,668,588	\$0	\$0	\$1,336,644,113	\$151,378,971	\$1,488,023,084
Dickinson	\$21,647,100	\$147,638,346	\$53,739,600	\$731,366,651	\$24,059,700	\$0	\$978,451,397	\$100,575,500	\$1,079,026,897
Eaton	\$499,879,255	\$750,183,279	\$264,995,169	\$3,108,720,269	\$0	\$9,103,500	\$4,632,881,472	\$324,777,869	\$4,957,659,341
Emmet	\$51,908,600	\$442,944,799	\$15,841,200	\$3,790,602,120	\$0	\$0	\$4,301,296,719	\$132,888,250	\$4,434,184,969
Genesee	\$223,560,462	\$2,457,020,912	\$314,352,200	\$9,753,282,619	\$0	\$0	\$12,748,216,193	\$834,456,899	\$13,582,673,092
Gladwin	\$106,825,800	\$59,835,900	\$10,391,500	\$1,110,845,994	\$0	\$0	\$1,287,899,194	\$58,125,000	\$1,364,024,194
Gogebic	\$1,307,738	\$55,802,803	\$14,107,643	\$517,613,773	\$23,879,437	\$0	\$612,711,394	\$87,397,549	\$700,108,943
Grand Traverse	\$159,453,300	\$1,332,732,926	\$99,630,200	\$5,924,734,080	\$0	\$0	\$7,516,550,506	\$276,130,437	\$7,792,680,943
Gratiot	\$883,285,141	\$138,389,300	\$47,274,900	\$704,408,900	\$0	\$0	\$1,773,358,241	\$638,630,400	\$2,411,988,641
Hillsdale	\$597,867,480	\$106,100,088	\$43,105,300	\$1,293,698,549	\$0	\$0	\$2,040,771,417	\$149,001,868	\$2,189,773,285
Houghton	\$15,251,901	\$188,742,525	\$21,912,443	\$1,034,794,581	\$15,642,485	\$1,546,807	\$1,277,890,742	\$72,170,992	\$1,350,061,734
Huron	\$1,742,472,815	\$128,377,050	\$51,819,200	\$1,230,597,079	\$0	\$0	\$3,153,266,144	\$717,551,000	\$3,870,817,144
Ingham	\$471,072,701	\$2,664,966,343	\$241,852,800	\$6,733,152,270	\$0	\$2,583,100	\$10,113,627,214	\$680,452,313	\$10,831,178,214
Ionia	\$739,599,600	\$153,935,100	\$46,222,900	\$1,630,176,603	\$0	\$0	\$2,569,934,203	\$126,664,000	\$2,696,598,203

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$59,813,250	\$114,485,092	\$31,592,500	\$1,146,493,300	\$0	\$1,565,900	\$1,353,950,042	\$96,049,600	\$1,449,999,642
Iron	\$19,072,252	\$39,802,440	\$43,649,582	\$534,902,273	\$37,591,038	\$0	\$675,017,585	\$63,600,969	\$738,618,554
Isabella	\$465,160,900	\$525,289,647	\$36,836,470	\$1,379,482,106	\$0	\$0	\$2,406,769,123	\$342,366,414	\$2,749,135,537
Jackson	\$476,792,245	\$781,000,028	\$164,618,879	\$4,584,271,234	\$0	\$0	\$6,006,682,386	\$522,521,076	\$6,529,203,462
Kalamazoo	\$331,497,775	\$2,340,501,150	\$490,97,550	\$8,065,825,737	\$0	\$0	\$11,228,852,212	\$641,999,275	\$11,870,851,487
Kalkaska	\$25,241,200	\$57,942,800	\$17,490,900	\$912,599,221	\$0	\$0	\$1,013,274,121	\$150,816,800	\$1,164,090,921
Kent	\$422,897,800	\$6,853,645,300	\$1,683,738,300	\$23,471,075,720	\$0	\$0	\$32,431,357,120	\$1,662,253,730	\$34,093,610,850
Keweenaw	\$0	\$12,951,295	\$168,349	\$221,036,860	\$2,669,910	\$0	\$236,826,414	\$6,467,809	\$243,294,223
Lake	\$31,661,200	\$59,492,900	\$1,401,700	\$732,685,600	\$0	\$0	\$825,241,400	\$39,622,200	\$864,863,600
Lapeer	\$447,355,100	\$288,795,255	\$84,903,300	\$3,406,744,743	\$0	\$3,833,000	\$4,231,631,398	\$242,896,674	\$4,474,528,072
Leelanau	\$176,864,300	\$199,897,010	\$11,386,660	\$3,791,579,642	\$0	\$0	\$4,179,727,612	\$65,062,410	\$4,244,790,022
Lenawee	\$983,934,777	\$433,291,026	\$123,528,800	\$3,074,021,169	\$0	\$0	\$4,614,775,772	\$353,671,716	\$4,968,447,488
Livingston	\$270,409,260	\$1,291,769,048	\$367,242,340	\$10,580,738,104	\$0	\$8,830,800	\$12,518,989,552	\$590,357,709	\$13,109,347,261
Luce	\$5,740,300	\$16,377,600	\$2,815,100	\$207,015,600	\$775,500	\$0	\$232,724,100	\$9,761,802	\$242,485,902
Mackinac	\$14,843,934	\$247,167,771	\$20,527,283	\$946,857,875	\$3,668,300	\$0	\$1,233,065,163	\$145,717,537	\$1,378,782,700
Macomb	\$212,592,100	\$5,418,719,769	\$2,605,747,843	\$30,226,329,117	\$0	\$0	\$38,463,388,829	\$1,939,419,661	\$40,402,808,490
Manistee	\$43,073,600	\$111,577,800	\$27,630,600	\$1,300,973,100	\$0	\$0	\$1,483,255,100	\$108,026,950	\$1,591,282,050
Marquette	\$11,761,206	\$520,663,900	\$227,761,900	\$2,386,220,466	\$49,794,600	\$0	\$3,196,202,072	\$336,132,818	\$3,532,334,890
Mason	\$102,257,700	\$156,778,200	\$465,199,100	\$1,447,838,538	\$0	\$0	\$2,172,073,538	\$281,854,457	\$2,453,927,995
Mecosta	\$202,963,200	\$162,428,400	\$56,684,800	\$1,339,686,350	\$0	\$0	\$1,761,762,750	\$112,956,300	\$1,874,719,050
Menominee	\$104,924,556	\$76,599,976	\$41,181,856	\$779,347,468	\$0	\$0	\$1,002,053,856	\$81,493,965	\$1,083,547,821
Midland	\$192,637,800	\$560,833,300	\$270,763,200	\$2,510,318,107	\$0	\$0	\$3,534,552,407	\$493,675,117	\$4,028,227,524
Missaukee	\$168,483,900	\$49,965,000	\$9,434,700	\$632,404,700	\$0	\$0	\$860,288,300	\$78,480,573	\$908,768,873
Monroe	\$607,853,064	\$843,158,819	\$648,008,041	\$5,007,258,635	\$0	\$2,385,230	\$7,108,663,789	\$916,202,071	\$8,024,865,860
Montcalm	\$468,055,300	\$191,571,200	\$47,017,300	\$1,876,856,400	\$0	\$0	\$2,583,500,200	\$244,677,200	\$2,828,177,400
Montmorency	\$21,448,400	\$28,948,900	\$8,563,500	\$564,072,350	\$0	\$0	\$623,033,150	\$35,445,271	\$658,478,421
Muskegon	\$147,354,500	\$723,097,800	\$201,981,000	\$4,908,615,500	\$0	\$0	\$5,981,048,800	\$344,733,800	\$6,325,782,600
Newaygo	\$249,014,400	\$125,301,650	\$54,973,400	\$1,731,624,100	\$0	\$0	\$2,160,913,550	\$130,576,355	\$2,291,489,905
Oakland	\$83,644,500	\$13,588,906,280	\$2,608,937,140	\$64,781,503,832	\$0	\$0	\$81,062,991,752	\$3,721,556,729	\$84,784,548,481
Oceana	\$214,008,200	\$95,459,300	\$38,903,900	\$1,432,072,640	\$0	\$0	\$1,780,444,040	\$67,482,900	\$1,847,926,940
Ogemaw	\$92,856,200	\$106,141,100	\$8,480,000	\$846,641,591	\$0	\$0	\$1,054,118,891	\$65,495,829	\$1,119,614,720
Ontonagon	\$10,360,292	\$16,815,477	\$32,066,825	\$253,976,289	\$21,117,573	\$0	\$334,336,456	\$27,086,785	\$361,423,241
Osceola	\$140,157,500	\$47,006,950	\$33,739,600	\$724,535,672	\$0	\$0	\$945,439,722	\$97,643,600	\$1,043,083,322
Oscoda	\$12,387,800	\$22,839,000	\$8,385,500	\$405,772,600	\$0	\$0	\$449,384,900	\$47,579,100	\$496,964,000
Otsego	\$47,323,400	\$217,278,600	\$29,370,400	\$1,143,258,200	\$0	\$0	\$1,437,230,600	\$251,930,885	\$1,692,161,485
Ottawa	\$748,239,300	\$1,960,205,000	\$961,034,100	\$12,723,350,561	\$0	\$137,600	\$16,392,966,561	\$825,367,948	\$17,218,334,509

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$82,243,600	\$29,884,150	\$27,669,000	\$718,072,982	\$80,000	\$0	\$857,949,732	\$36,451,850	\$894,401,582
Roscommon	\$5,417,000	\$102,627,100	\$2,172,100	\$1,602,408,200	\$0	\$0	\$1,712,624,400	\$52,541,291	\$1,765,165,691
Saginaw	\$762,311,683	\$1,097,721,190	\$165,245,900	\$3,931,681,716	\$21,900	\$0	\$5,956,982,389	\$532,979,295	\$6,489,961,684
Saint Clair	\$481,816,700	\$763,780,500	\$543,518,300	\$5,686,004,860	\$0	\$0	\$7,475,120,360	\$1,166,734,900	\$8,641,855,260
Saint Joseph	\$764,849,050	\$206,915,200	\$139,691,100	\$1,800,892,010	\$0	\$0	\$2,912,347,360	\$288,798,669	\$3,201,146,029
Sanilac	\$1,359,137,205	\$127,972,567	\$26,217,110	\$1,106,813,456	\$0	\$0	\$2,620,140,338	\$211,499,458	\$2,831,639,796
Schoolcraft	\$6,191,100	\$33,318,100	\$13,418,600	\$359,321,050	\$1,395,900	\$0	\$413,644,750	\$53,976,010	\$467,620,760
Shiawassee	\$577,474,000	\$223,372,280	\$43,273,110	\$1,725,172,650	\$0	\$0	\$2,569,292,040	\$171,241,500	\$2,740,533,540
Tuscola	\$974,926,175	\$101,803,700	\$40,577,200	\$1,274,359,191	\$0	\$0	\$2,391,666,266	\$548,178,439	\$2,939,844,705
Van Buren	\$417,133,300	\$257,756,100	\$122,858,400	\$3,157,803,350	\$0	\$0	\$3,955,551,150	\$593,013,800	\$4,548,564,950
Washtenaw	\$553,774,450	\$5,273,245,750	\$582,035,700	\$17,278,523,463	\$0	\$35,083,000	\$23,722,662,363	\$1,238,901,998	\$24,961,564,361
Wayne	\$25,719,500	\$11,861,469,035	\$3,851,936,050	\$40,527,557,013	\$0	\$2,148,383	\$56,268,829,981	\$4,397,135,919	\$60,665,965,900
Wexford	\$48,795,000	\$151,211,100	\$55,771,900	\$1,061,731,800	\$0	\$0	\$1,317,509,800	\$86,217,500	\$1,403,727,300
Grand Total	\$24,725,862,338	\$72,011,183,737	\$20,909,443,109	\$360,665,143,888	\$204,444,022	\$71,249,020	\$478,587,326,114	\$32,020,646,613	\$510,607,972,727

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2021		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,725,862,338	\$11,625,898,883
Commercial	\$72,011,183,737	\$55,981,093,039
Industrial	\$20,909,443,109	\$17,140,870,482
Residential	\$360,665,143,888	\$275,332,797,858
Timber - Cutover	\$204,444,022	\$110,426,886
Developmental	\$71,249,020	\$37,650,889
Total Real Property	\$478,587,326,114	\$360,228,738,037
Total Personal Property	\$32,020,646,613	\$31,984,204,617
Total Real & Personal Property	\$510,607,972,727	\$392,212,942,654

2020		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,553,962,563	\$11,421,805,608
Commercial	\$69,841,897,854	\$54,369,715,094
Industrial	\$19,910,622,871	\$16,614,603,202
Residential	\$341,436,868,836	\$265,124,804,570
Timber - Cutover	\$209,386,837	\$110,152,884
Developmental	\$73,115,537	\$35,030,548
Total Real Property	\$456,025,854,498	\$347,676,111,906
Total Personal Property	\$30,842,019,912	\$30,751,469,155
Total Real & Personal Property	\$486,867,874,410	\$378,427,581,061

2019		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,127,707,286	\$11,192,965,576
Commercial	\$66,044,428,409	\$52,092,849,559
Industrial	\$19,610,294,569	\$16,726,083,649
Residential	\$319,596,513,032	\$254,151,753,054
Timber - Cutover	\$215,084,613	\$109,618,589
Developmental	\$79,982,763	\$40,665,562
Total Real Property	\$429,674,010,672	\$334,313,935,989
Total Personal Property	\$29,241,372,608	\$29,181,518,940
Total Real & Personal Property	\$458,915,383,280	\$363,495,454,929

2018		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,875,149,909	\$10,936,948,543
Commercial	\$59,886,541,936	\$49,881,422,960
Industrial	\$18,399,190,366	\$16,070,194,723
Residential	\$298,806,291,873	\$243,015,578,106
Timber - Cutover	\$221,738,864	\$109,946,027
Developmental	\$113,310,652	\$62,068,079
Total Real Property	\$401,302,223,600	\$320,076,158,438
Total Personal Property	\$28,268,257,483	\$28,185,496,790
Total Real & Personal Property	\$429,570,481,083	\$348,261,655,228

2017		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
Total Real Property	\$387,768,026,836	\$307,822,725,293
Total Personal Property	\$27,771,545,919	\$27,658,447,016
Total Real & Personal Property	\$415,539,572,755	\$335,481,172,309

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2021					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$822,111,844	\$44,196,733		\$44,046,604	\$150,128
Telephone Companies	\$1,133,324,950	\$60,927,549	53.76	\$28,464,299	\$32,463,251
Car Loaning Companies	\$140,904,750	\$7,575,039		\$4,567,032	\$3,008,007
Totals	\$2,096,341,544	\$112,699,321		\$77,077,935	\$35,621,386
2020					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$790,630,744	\$42,156,431		\$42,154,817	\$1,614
Telephone Companies	\$1,111,276,250	\$59,253,249	53.32	\$26,964,967	\$32,288,282
Car Loaning Companies	\$131,873,550	\$7,031,496		\$4,664,005	\$2,367,491
Totals	\$2,033,780,544	\$108,441,176		\$73,783,789	\$34,657,387
2019					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$747,480,615	\$39,661,321		\$37,565,023	\$2,096,299
Telephone Companies	\$1,074,430,850	\$56,060,970	53.06	\$25,134,807	\$30,926,163
Car Loaning Companies	\$127,597,850	\$6,770,342		\$4,486,704	\$2,283,638
Totals	\$1,949,509,315	\$102,492,633		\$67,186,533	\$35,306,100
2018					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$701,943,541	\$36,957,327		\$36,957,067	\$261
Telephone Companies	\$1,064,785,750	\$56,060,970	52.65	\$24,904,936	\$31,156,033
Car Loaning Companies	\$166,050,750	\$8,742,571		\$4,652,119	\$4,090,452
Totals	\$1,932,780,041	\$101,760,868		\$66,514,122	\$35,246,746
2017					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$680,137,843	\$35,625,620		\$35,602,965	\$22,655
Telephone Companies	\$1,150,903,735	\$60,284,338	52.38	\$24,541,256	\$35,743,082
Car Loaning Companies	\$136,936,740	\$7,172,746		\$4,725,847	\$2,446,899
Totals	\$1,967,978,318	\$103,082,704		\$64,870,068	\$38,212,636

* Available credits for railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

APPENDIX 6

2021 STATE TAX COMMISSION BULLETINS

Number	Title
2021-01	4 th Quarter Certified Interest Rates
2021-02	Millage Requests and Rollbacks
2021-03	MCL 211.7u Poverty Exemptions
2021-04	1 st Quarter Certified Interest Rates
2021-05	Interest Rates on Michigan Tax Tribunal Judgments
2021-06	County Multipliers for 2014 Assessor's Manual
2021-07	Assessor Certification
2021-08	Assessor Certification Level Requirements
2021-09	2 nd Quarter Certified Interest Rates
2021-10	Random Week for "Qualified Business"
2021-11	Property Tax Appeal Procedures for 2022
2021-12	Poverty Exemption Audit
2021-13	Property Tax and Equalization Calendar for 2022
2021-14	3 rd Quarter Certified Interest Rates
2021-15	Inflation Rate Multiplier for 2022
2021-16	Interest Rates on Michigan Tax Tribunal Judgments
2021-17	Procedural Changes for the 2022 Assessment Year
2021-18	Boards of Review for 2022