

2022 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 14, 2023

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 Department of Natural Resources, Payment in Lieu of Taxes (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 or tax reverted properties 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 2022, 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 Education and Certification Committee, which continued to meet during 2022.

- ❖ 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 Reason Consulting to conduct AMAR reviews in all local units in the State. The current five-year cycle began in 2018. In 2022 the Commission conducted 334 local unit reviews in 16 Counties. Of the 334 local units reviewed, 124 had perfect AMAR reviews.

During 2022, follow up reviews were conducted in 60 local units. Of the 60 follow up reviews completed in 2022, 29 local units corrected all the deficiencies noted from their prior review. 31 local units need an additional follow up review.

The new assessment roll audit as defined in P.A. 660 of 2018 will begin in 2023.

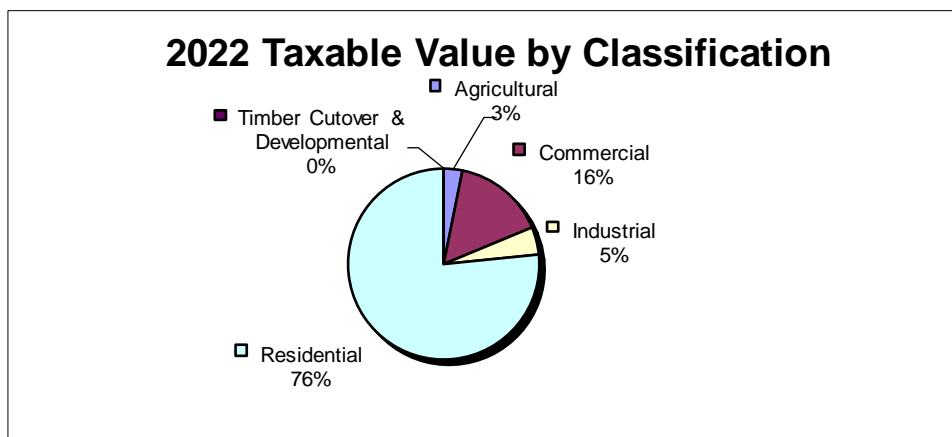
2022 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session nine times during calendar year 2022. The Commission held all nine meetings in person, with virtual access to the public. 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.

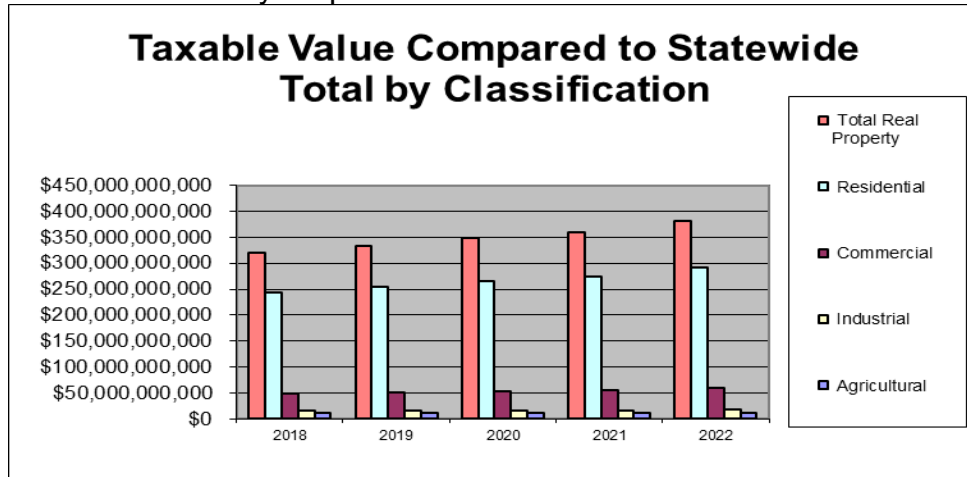
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2022 state equalized valuations for each property classification by county (Appendix 3) on May 23, 2022, 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.

2022 State Equalized Valuation and Taxable Valuation Statewide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$25,476,646,978	\$12,047,841,325
Commercial	\$77,162,293,616	\$59,546,460,263
Industrial	\$22,004,880,324	\$17,842,156,257
Residential	\$387,275,059,205	\$292,665,321,569
Timber - Cutover	\$206,707,351	\$117,265,697
Developmental	\$76,526,874	\$43,238,965
Total Real Property	\$512,202,114,348	\$382,262,284,076
Total Personal Property	\$33,559,227,962	\$33,485,594,304
Total Real & Personal Property	\$545,761,342,310	\$415,747,878,380

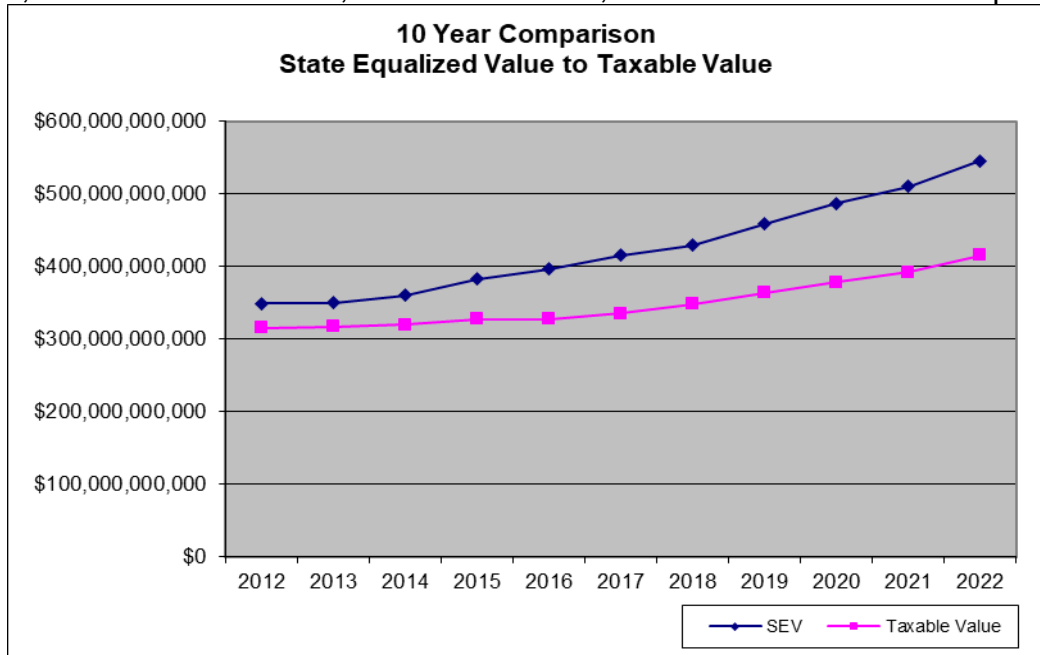


Attached to this report is Appendix 4 which provides a five-year history of state equalized valuations and taxable valuations for each property classification. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year 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 its 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
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	\$16,524,953,736
2022	\$415,752,832,020	Available Mid 2023

✓ **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 of State Assessed Properties.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 824 petitions regarding omitted or incorrectly reported real and personal property in 2022. 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	2017	2018	2019	2020	2021	2022
Non-Concurrence	494	300	436	290	277	298
Concurrence	407	510	670	425	581	526
Total	901	810	1106	715	858	824

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 2022, the STC continued to offer assessor education and certification training programs throughout the State. The Michigan Certified Assessing Technician (MCAT) Program was offered by both outside organizations and the State at various times and locations throughout the State. The program continues to be very successful with 152 new MCAT's certified in 2022.

The Michigan Certified Assessing Officer (MCAO) program was offered as a 6-month online/lecture hybrid program. The January programs were offered in Lansing, Marquette, and Novi. A program successfully took place in Cadillac that began in April. June programs were again offered for Lansing, Marquette, and Novi. Through these programs, there were 122 new MCAO's certified during 2022.

The one-year online/lecture hybrid Michigan Advanced Assessing Officer (MAAO) STC Program was offered in April and October 2022. In addition, the STC offered 16 self-paced MAAO program related courses in 2022. There were 41 new MAAO's certified during 2022.

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: Advanced Market, Advanced Income, Advanced Depreciation & Highest and Best Use and Final Reconciliation. Students have their first of two exams at the end of 24 weeks and write an appraisal report. Students have one retake opportunity for both exams and must achieve 75% to pass. In addition, students must achieve 75% on the appraisal report and are allowed a one-time resubmission for final grading. Currently the October 2022 Program is in progress with 15 students enrolled. There were nine new MMAO's certified in 2022.

During 2022, the Commission continued to offer online education classes through their Moodle classroom. The Commission offered a total of 12 online courses. Over 1,000 assessors signed up for one or more classes and a total of 2,134 certificates were awarded.

The following is a summary of each of the Committee's work and new program development during 2022:

- **Education and Certification:** Education and Certification Committee Members Elizabeth Anderson, Shelly Baumeister, Polly Cairns, Eric Dunlap, Charles Ericson, and Robert Scripture met virtually during 2022. This Committee continued its work on assessor education matters by reviewing and making recommendations regarding required continuing education to be completed by assessors. 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.
- **Assessor Discipline Advisory Committee:** The State Tax Commission's Complaint Process Regarding Assessment Administration Practices 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 Debra Kopp, Katherine Roslund, and Justin Sears met in June and October 2022 for the informal hearings. A total of ten assessing officers and technicians appeared before the Assessor Discipline Advisory Committee in 2022 for issues including complaints, education program issues, significant deficiencies in the Audit of Minimum Assessing Requirements, and reappearance after completing education and training ordered by the State Tax Commission. Following the informal hearings, the Committee made recommendations for consideration at the August 23 and November 15, 2022 State Tax Commission meetings.

✓ **Administrative Duties**

1. The Commission issued 20 Bulletins in 2022, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2022 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 2022, the Commission assumed jurisdiction of the roll for five local units because the local unit failed to correct the AMAR deficiencies by the stated time and two because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2022 the Commission received 20 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2018	22
2019	4
2020	198
2021	5
2022	20

4. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system (CERTS). This system replaced the 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 and assessor of record information, pay renewal fees online (a print and pay by mail option is also available) and print their certificate. Assessors began logging continuing education hours for their 2024 renewal beginning on November 1, 2022.
5. As provided by various Public Acts, the Commission received and reviewed applications in 2022 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	2018	2019	2020	2021	2022
Industrial Facility Exemptions	184	138	99	96	134
Air Pollution Control Exemptions	6	17	11	5	0
Water Pollution Control Exemptions	63	25	67	41	21
Obsolete Property Rehabilitation	30	45	28	36	45
Personal Property Exemptions	3	2	5	6	4
Neighborhood Enterprise New & Rehab	184	210	81	122	100
Commercial Rehabilitation	23	31	36	27	27
Charitable Nonprofit Housing Exemptions	60	66	31	21	45
Total	553	534	358	354	376

STATE TAX COMMISSION

2022 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
23. Qualified Heavy Equipment Rental Personal Property Specific Tax Act – Act 35 of 2022
24. Attainable Housing Facilities Act - Act 236 of 2022
25. Residential Housing Facilities Act – Act 237 of 2022

APPENDIX 2

Members of the State Tax Commission

Peggy L. Nolde

Peggy L. Nolde was reappointed Chairperson to the State Tax Commission in December 2022 for a term ending December 27, 2026. 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 January 2022 for a term ending December 31, 2025. 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.

Mark A. Davidoff

Mark A. Davidoff was appointed to the State Tax Commission in November 2021 for a term ending 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.

APPENDIX 3

2022 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	\$39,206,400	\$29,455,500	\$11,558,900	\$835,489,000	\$0	\$0	\$915,709,800	\$43,282,400	\$958,992,200
Alger	\$11,517,000	\$50,351,000	\$10,271,800	\$462,431,886	\$0	\$0	\$534,571,686	\$24,961,515	\$559,533,201
Allegan	\$897,480,005	\$643,131,784	\$331,075,000	\$6,003,295,825	\$0	\$2,768,600	\$7,877,751,214	\$394,452,400	\$8,272,203,614
Alpena	\$89,561,500	\$129,761,000	\$39,243,600	\$929,862,700	\$0	\$0	\$1,188,428,800	\$71,612,517	\$1,260,041,317
Antrim	\$92,205,900	\$112,994,600	\$10,034,400	\$2,689,628,100	\$0	\$0	\$2,904,863,000	\$90,662,400	\$2,995,525,400
Arenac	\$116,875,400	\$48,186,600	\$11,038,625	\$613,569,835	\$0	\$0	\$789,670,460	\$52,428,150	\$842,098,610
Baraga	\$12,716,866	\$18,976,471	\$24,212,337	\$269,836,778	\$23,148,480	\$0	\$348,890,932	\$60,017,304	\$408,908,236
Barry	\$448,806,140	\$177,311,950	\$63,155,290	\$2,830,090,191	\$0	\$0	\$3,519,363,571	\$121,423,080	\$3,640,786,651
Bay	\$500,484,474	\$526,054,433	\$152,817,250	\$2,513,080,330	\$0	\$0	\$3,692,436,487	\$279,616,200	\$3,972,052,687
Benzie	\$29,844,390	\$116,449,924	\$9,170,200	\$2,039,205,278	\$0	\$0	\$2,194,669,792	\$49,770,500	\$2,244,440,292
Berrien	\$523,308,300	\$858,082,900	\$1,305,006,000	\$7,759,996,764	\$0	\$0	\$10,446,393,964	\$577,474,465	\$1,1023,868,429
Branch	\$650,232,325	\$175,662,970	\$48,378,221	\$1,405,393,534	\$0	\$0	\$2,279,667,050	\$169,652,957	\$2,449,320,007
Calhoun	\$569,158,365	\$625,185,474	\$240,017,635	\$3,244,380,055	\$0	\$0	\$4,678,741,529	\$504,408,383	\$5,183,149,912
Cass	\$552,494,138	\$112,563,300	\$59,208,600	\$2,609,214,528	\$0	\$0	\$3,333,480,566	\$301,701,831	\$3,635,182,397
Charlevoix	\$61,855,500	\$208,965,450	\$49,484,000	\$3,044,867,241	\$0	\$0	\$3,365,172,191	\$89,385,758	\$3,454,557,949
Cheboygan	\$35,413,600	\$169,527,000	\$7,420,070	\$1,837,737,152	\$0	\$0	\$2,050,097,822	\$74,193,950	\$2,124,291,772
Chippewa	\$50,351,600	\$204,607,700	\$28,045,300	\$1,197,353,700	\$0	\$0	\$1,480,358,300	\$80,238,200	\$1,560,596,500
Clare	\$117,741,472	\$102,316,316	\$19,369,227	\$1,189,633,631	\$0	\$0	\$1,429,060,646	\$156,304,367	\$1,585,365,013
Clinton	\$824,124,400	\$542,973,100	\$68,857,050	\$2,911,385,800	\$0	\$0	\$4,347,340,350	\$200,815,382	\$4,548,155,732
Crawford	\$0	\$54,563,500	\$97,503,300	\$680,290,315	\$0	\$0	\$832,357,115	\$55,455,000	\$887,812,115
Delta	\$51,782,800	\$164,754,422	\$23,126,000	\$1,162,566,574	\$0	\$0	\$1,402,229,796	\$194,166,900	\$1,596,396,696
Dickinson	\$21,528,400	\$152,769,800	\$54,477,000	\$782,143,974	\$24,003,200	\$0	\$1,034,922,374	\$95,173,200	\$1,130,095,574
Eaton	\$533,424,153	\$814,112,231	\$28,889,174	\$3,339,209,330	\$0	\$9,097,900	\$4,984,734,788	\$320,487,073	\$5,305,221,861
Emmet	\$53,799,200	\$462,169,800	\$14,153,900	\$4,018,282,631	\$0	\$0	\$4,548,405,531	\$144,493,593	\$4,692,899,124
Genesee	\$222,765,300	\$2,511,833,558	\$326,477,800	\$10,510,124,685	\$0	\$0	\$13,571,201,343	\$843,078,800	\$14,414,280,143
Gladwin	\$107,279,600	\$59,832,800	\$10,702,300	\$1,112,155,353	\$0	\$0	\$1,299,970,053	\$64,261,358	\$1,364,231,411
Gogebic	\$1,508,968	\$55,686,864	\$13,982,498	\$577,592,564	\$25,007,657	\$0	\$673,778,551	\$89,606,440	\$763,384,991
Grand Traverse	\$141,026,100	\$1,492,152,445	\$106,765,000	\$6,532,550,258	\$0	\$0	\$8,272,493,803	\$309,408,000	\$8,581,901,803
Gratiot	\$926,063,643	\$149,607,400	\$50,433,200	\$768,490,675	\$0	\$0	\$1,894,594,918	\$602,599,203	\$2,497,194,121
Hillsdale	\$625,502,470	\$112,924,840	\$46,566,810	\$1,405,605,023	\$0	\$146,900	\$2,190,746,043	\$213,966,056	\$2,404,712,099
Houghton	\$15,767,106	\$195,101,854	\$23,210,442	\$1,096,257,454	\$15,338,430	\$983,374	\$1,346,658,660	\$73,887,092	\$1,420,545,752
Huron	\$1,731,470,839	\$134,888,300	\$55,280,700	\$1,338,125,860	\$0	\$0	\$3,259,765,699	\$710,108,500	\$3,969,874,199
Ingham	\$489,095,108	\$2,821,221,606	\$249,764,705	\$7,125,604,401	\$0	\$2,728,800	\$10,688,414,620	\$680,840,370	\$11,369,254,990
Ionia	\$743,577,800	\$157,003,273	\$46,040,400	\$1,772,251,356	\$0	\$0	\$2,718,872,829	\$139,146,600	\$2,858,019,429

2022 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	\$55,852,700	\$118,050,650	\$33,563,450	\$1,248,813,354	\$0	\$1,545,400	\$1,457,825,554	\$95,593,250	\$1,553,418,804
Iron	\$20,348,383	\$40,294,624	\$45,184,861	\$552,251,638	\$36,634,493	\$0	\$694,713,999	\$68,033,779	\$762,747,778
Isabella	\$475,079,525	\$583,526,900	\$37,275,797	\$1,464,719,551	\$0	\$0	\$2,560,601,773	\$488,293,345	\$3,048,895,118
Jackson	\$482,432,948	\$777,463,453	\$169,304,993	\$4,979,574,342	\$0	\$179,400	\$6,408,955,136	\$557,063,906	\$6,966,019,042
Kalamazoo	\$350,492,400	\$2,400,817,500	\$510,446,350	\$8,617,217,828	\$0	\$0	\$11,878,974,078	\$676,435,503	\$12,555,409,581
Kalkaska	\$28,699,500	\$73,313,800	\$11,890,100	\$997,890,880	\$0	\$0	\$1,111,794,280	\$160,340,400	\$1,272,134,680
Kent	\$493,519,200	\$7,636,476,285	\$1,904,313,500	\$25,559,212,450	\$0	\$0	\$35,601,489,935	\$1,703,616,000	\$37,305,105,935
Keweenaw	\$0	\$13,412,157	\$167,159	\$234,866,118	\$3,003,700	\$0	\$251,449,134	\$6,912,482	\$258,361,616
Lake	\$30,803,100	\$61,958,900	\$1,477,300	\$824,113,100	\$0	\$0	\$918,352,400	\$41,126,600	\$959,479,000
Lapeer	\$490,418,577	\$306,995,500	\$102,172,700	\$3,680,095,896	\$0	\$3,698,700	\$4,583,381,373	\$241,717,628	\$4,825,099,001
Leelanau	\$185,705,508	\$212,223,290	\$11,441,900	\$4,111,499,835	\$0	\$0	\$4,520,870,533	\$67,920,070	\$4,588,790,603
Lenawee	\$1,007,428,954	\$458,053,100	\$128,266,500	\$3,322,344,129	\$0	\$0	\$4,916,092,683	\$350,764,176	\$5,266,856,859
Livingston	\$268,269,416	\$1,365,959,551	\$389,330,285	\$11,231,254,947	\$0	\$10,496,200	\$13,265,310,399	\$594,247,229	\$1,359,557,628
Luce	\$6,238,100	\$17,957,400	\$2,848,900	\$220,062,400	\$925,600	\$0	\$248,032,400	\$9,803,878	\$257,836,278
Mackinac	\$15,489,220	\$262,002,262	\$21,791,355	\$1,003,544,906	\$3,234,000	\$0	\$1,306,061,743	\$166,926,290	\$1,472,988,033
Macomb	\$220,248,750	\$5,788,324,737	\$2,824,800,370	\$32,133,108,137	\$0	\$0	\$40,966,481,994	\$1,999,960,856	\$42,966,442,850
Manistee	\$44,636,914	\$115,592,900	\$29,294,300	\$1,412,460,569	\$0	\$0	\$1,601,984,683	\$110,656,100	\$1,712,640,783
Marquette	\$11,700,750	\$538,575,000	\$286,124,414	\$2,547,666,002	\$50,195,350	\$0	\$3,434,261,516	\$349,778,029	\$3,784,039,545
Mason	\$108,391,475	\$161,839,900	\$476,449,900	\$1,596,823,104	\$0	\$0	\$2,343,504,379	\$289,357,100	\$2,632,861,479
Mecosta	\$225,503,370	\$183,310,400	\$57,690,700	\$1,460,833,100	\$0	\$0	\$1,927,337,570	\$113,728,100	\$2,041,065,670
Menominee	\$118,127,652	\$84,251,577	\$43,015,240	\$867,571,808	\$0	\$0	\$1,112,966,277	\$80,514,862	\$1,193,481,139
Midland	\$193,732,117	\$564,941,955	\$272,078,900	\$2,694,811,222	\$0	\$0	\$3,725,564,194	\$546,831,500	\$4,272,395,694
Missaukee	\$169,276,800	\$52,901,700	\$12,094,300	\$685,427,400	\$0	\$0	\$919,700,200	\$81,477,649	\$1,001,177,849
Monroe	\$628,802,045	\$865,514,724	\$352,838,469	\$5,330,316,632	\$0	\$0	\$7,177,471,870	\$1,156,068,434	\$8,333,540,304
Montcalm	\$519,327,100	\$201,344,500	\$57,012,100	\$2,079,462,400	\$0	\$0	\$2,857,146,100	\$238,267,500	\$3,095,413,600
Montmorency	\$21,318,200	\$30,971,200	\$9,628,600	\$596,122,400	\$0	\$0	\$660,466,800	\$35,333,377	\$695,800,177
Muskegon	\$153,624,600	\$774,295,200	\$210,650,800	\$5,388,749,000	\$0	\$0	\$6,527,319,600	\$381,338,500	\$6,908,658,100
Newaygo	\$253,272,400	\$130,919,100	\$56,056,200	\$1,882,961,158	\$0	\$0	\$2,323,208,858	\$139,159,800	\$2,462,368,658
Oakland	\$87,150,370	\$14,614,165,290	\$2,896,770,040	\$68,274,369,769	\$0	\$0	\$85,872,455,469	\$3,863,299,665	\$89,735,755,134
Oceana	\$194,802,808	\$103,825,918	\$41,664,600	\$1,527,235,392	\$0	\$0	\$1,867,528,718	\$68,214,200	\$1,935,742,918
Ogemaw	\$92,954,451	\$105,994,201	\$9,568,800	\$923,813,270	\$0	\$0	\$1,132,330,722	\$73,007,538	\$1,205,338,260
Ontonagon	\$10,507,323	\$18,184,282	\$32,035,005	\$272,599,903	\$21,591,841	\$0	\$354,918,354	\$27,094,694	\$382,013,048
Osceola	\$149,319,935	\$48,464,000	\$38,837,800	\$804,597,786	\$0	\$0	\$1,041,219,521	\$102,077,300	\$1,143,296,821
Oscoda	\$13,050,000	\$23,929,200	\$8,817,300	\$428,163,805	\$0	\$0	\$473,960,305	\$48,181,600	\$522,141,905
Otsego	\$51,667,000	\$231,671,805	\$30,685,100	\$1,246,118,500	\$0	\$0	\$1,560,142,405	\$255,412,100	\$1,815,554,505
Ottawa	\$775,641,000	\$2,081,002,300	\$1,027,599,100	\$13,825,769,553	\$0	\$114,300	\$17,710,126,253	\$858,336,500	\$18,568,462,753

2022 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	\$83,489,600	\$31,836,400	\$28,101,300	\$771,813,080	\$84,000	\$0	\$915,324,380	\$48,106,350	\$963,430,730
Roscommon	\$5,916,900	\$109,904,100	\$2,243,800	\$1,784,015,750	\$0	\$0	\$1,902,080,550	\$55,274,900	\$1,957,355,450
Saginaw	\$824,564,194	\$1,189,694,800	\$182,799,400	\$4,271,311,666	\$0	\$0	\$6,468,370,060	\$579,310,279	\$7,047,680,339
Saint Clair	\$498,810,880	\$791,350,500	\$610,829,000	\$6,109,184,271	\$0	\$0	\$8,010,174,651	\$1,131,672,900	\$9,141,847,551
Saint Joseph	\$747,426,300	\$221,408,998	\$173,900,500	\$1,966,290,902	\$0	\$0	\$3,109,026,700	\$295,677,795	\$3,404,704,495
Sanilac	\$1,359,215,527	\$133,994,485	\$30,357,532	\$1,212,929,140	\$0	\$0	\$2,736,496,684	\$202,614,767	\$2,939,111,451
Schoolcraft	\$6,965,100	\$32,471,278	\$13,371,800	\$385,793,602	\$1,114,200	\$0	\$439,715,980	\$55,388,665	\$495,104,645
Shiawassee	\$606,545,300	\$241,064,275	\$49,748,770	\$1,883,209,265	\$0	\$0	\$2,780,567,610	\$287,961,509	\$3,068,529,119
Tuscola	\$1,009,862,700	\$107,878,700	\$41,794,000	\$1,425,401,950	\$0	\$0	\$2,584,937,350	\$524,478,924	\$3,109,416,274
Van Buren	\$444,743,570	\$267,487,700	\$129,025,400	\$3,479,837,405	\$0	\$0	\$4,321,094,075	\$577,682,658	\$4,898,776,733
Washtenaw	\$569,765,919	\$5,525,972,300	\$612,443,500	\$18,040,722,162	\$0	\$32,548,800	\$24,781,452,681	\$1,256,257,518	\$26,037,710,199
Wayne	\$27,097,335	\$13,105,918,654	\$4,034,599,000	\$44,162,276,899	\$0	\$4,250,000	\$61,334,141,888	\$4,524,291,213	\$65,858,433,101
Wexford	\$50,441,800	\$163,606,000	\$56,740,400	\$1,138,128,048	\$0	\$0	\$1,408,916,248	\$94,540,600	\$1,503,456,848
Grand Total	\$25,476,646,978	\$77,162,293,616	\$2,2004,880,324	\$387,275,059,205	\$206,707,351	\$76,526,874	\$512,202,114,348	\$33,559,227,962	\$545,761,342,310

APPENDIX 4

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

2022		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$25,476,646,978	\$12,047,841,325
Commercial	\$77,162,293,616	\$59,546,460,263
Industrial	\$22,004,880,324	\$17,842,156,257
Residential	\$387,275,059,205	\$292,665,321,569
Timber - Cutover	\$206,707,351	\$117,265,697
Developmental	\$76,526,874	\$43,238,965
Total Real Property	\$512,202,114,348	\$382,262,284,076
Total Personal Property	\$33,559,227,962	\$33,485,594,304
Total Real & Personal Property	\$545,761,342,310	\$415,747,878,380

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

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2022					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$850,517,346	\$45,604,740		\$45,205,013	\$399,727
Telephone Companies	\$1,210,522,950	\$64,500,519	53.62	\$29,467,977	\$35,032,543
Car Loaning Companies	\$147,390,250	\$7,788,664		\$5,471,852	\$2,316,812
Totals	\$2,208,430,546	\$117,893,924		\$80,144,843	\$37,749,081
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	\$143,682,450	\$7,575,039		\$4,567,032	\$3,008,007
Totals	\$2,099,119,244	\$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

* 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

2022 STATE TAX COMMISSION BULLETINS

Number	Title
2022-01	4th Quarter Certified Interest Rates
2022-02	Millage Requests and Rollbacks
2022-03	1st Quarter Certified Interest Rates
2022-04	Interest Rates on Michigan Tax Tribunal Judgments
2022-05	County Multiplier for 2014 Assessor's Manual
2022-06	Assessor Certification
2022-07	Assessor Certification Level Requirements
2022-08	2nd Quarter Certified Interest Rates
2022-09	Random Week for "Qualified Business"
2022-10	Property Tax Appeal Procedures for 2023
2022-11	Property Tax and Equalization Calendar for 2023
2022-12	Key Points for Assessors in the Administration of the Principal Residence Exemption
2022-13	July and December Boards of Review
2022-14	Qualified Errors under MCL 211.53B
2022-15	3rd Quarter Certified Interest Rates
2022-16	Interest Rates on Michigan Tax Tribunal Judgments
2022-17	Inflation Rate Multiplier for 2023
2022-18	Qualified Heavy Equipment Rental Personal Property Exemption
2022-19	Procedural Changes for the 2023 Assessment Year
2022-20	Mathieu Gast Act