

# 2023 Annual Report



## Michigan State Tax Commission

Adopted by the State Tax Commission February 20, 2024

# Table of Contents

<b>About the State Tax Commission .....</b>	<b>2</b>
<b>State Tax Commission Duties and Responsibilities .....</b>	<b>2</b>
State Equalized Valuations.....	2
Assessment of State Assessed Properties .....	2
Omitted and Incorrectly Reported Property .....	3
Valuation of DNR-Owned Lands.....	3
Education and Certification of Assessing Officers and Technicians .....	3
Assessing Audit .....	3
Administrative Duties.....	4
<b>2023 Overview.....</b>	<b>5</b>
<b>APPENDIX 1 .....</b>	<b>11</b>
Public Acts under State Tax Commission Jurisdiction .....	11
<b>APPENDIX 2 .....</b>	<b>12</b>
State Tax Commission Members.....	12
<b>APPENDIX 3 .....</b>	<b>13</b>
2023 State Equalized Valuations by County and Classification.....	13
<b>APPENDIX 4 .....</b>	<b>16</b>
5 Year Summary of State-Wide State Equalized Valuation and Taxable Valuation by Classification .....	16
<b>APPENDIX 5 .....</b>	<b>19</b>
5 Year Summary of State Assessed Properties.....	19
<b>APPENDIX 6 .....</b>	<b>20</b>
2023 State Tax Commission Bulletins .....	20

## **About the State Tax Commission**

The State Tax Commission was created by Public 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.

MCL 209.102 provides that 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.

Executive Order 2009-51 combined the State Tax Commission and the State Assessors Board into a new single entity. This provides for more efficient administration of property tax programs and easier ability for taxpayers, local units, and assessors to direct questions or concerns related to assessment administration.

Submission of this annual report is required under MCL 211.151.

## **State Tax Commission Duties and Responsibilities**

Under MCL 209.104, the State Tax Commission has general supervision of the administration of the property tax laws of the State and renders assistance and give such advice and counsel to the assessing officers as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes. Executive Order 2009-51 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**

As required by MCL 209.1 – 209.8, 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. The assets and properties of these entities may be located throughout the State and to provide one tax bill for each company, assessment is made at the state rather than the local level.

## **Omitted and Incorrectly Reported Property**

Under 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**

MCL 324.2150 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. MCL 324.2150 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 because a specific tax is paid on these lands.

## **Education and Certification of Assessing Officers and Technicians**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2023, 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.

## **Assessing Audit**

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.

To meet these statutory requirements, the State Tax Commission has contracted with Reason Consulting to conduct audits as required by MCL 211.10g in all local units in the State. The current five-year cycle began in 2023.

In 2023 the Commission conducted 322 local unit reviews in 18 Counties. Of the 322 local units reviewed, 131 had perfect reviews.

During 2023, follow up reviews were conducted in 68 local units. Of the 68 follow up reviews completed in 2023, 32 local units corrected all the deficiencies noted from their prior review. 36 local units need an additional follow up review.

### **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 for these individuals.
- As provided by Public Act 660 of 2018 (MCL 211.10g), board of review members are required to receive training. The State Tax Commission policy is that board of review members must receive training at least once every two years by taking a course approved by the Commission. The three-hour Board of Review training is offered by the Department of Treasury and State Tax Commission approved external organizations and instructors.
- As provided by MCL 211.34c, in 2023 the Commission received 31 petitions of appeal of property classifications from property owners or local assessors.
- In 2010, the State Tax Commission 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 2023.
- Review complaints received 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 complaint filer and the assessor.
- Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

## 2023 Overview

### State Tax Commission Meetings

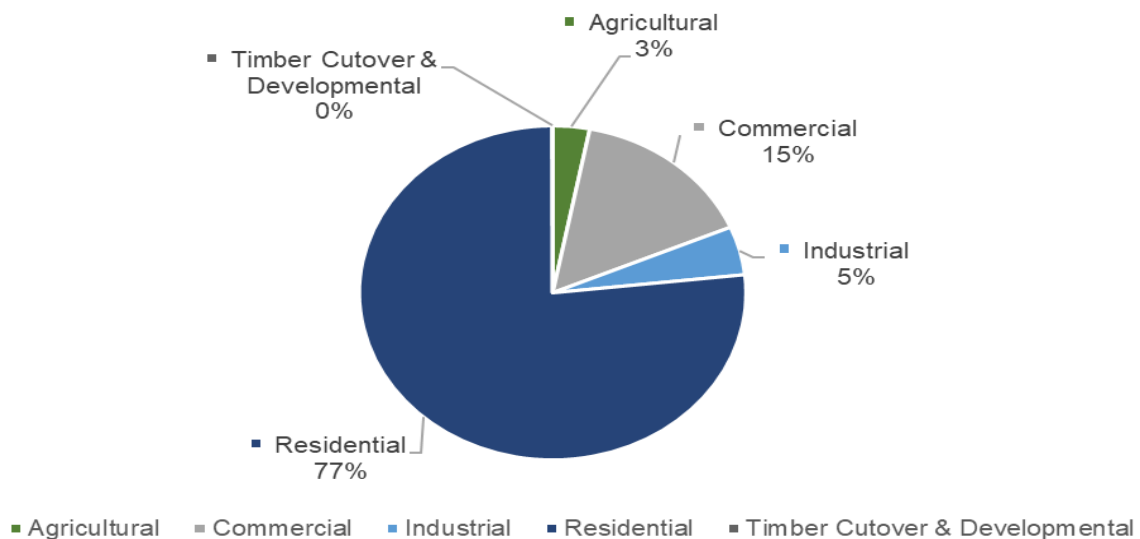
As required by MCL 211.149, the State Tax Commission met in formal session nine times during calendar year 2023. The Commission held all nine meetings in person, with virtual access to the public. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission’s website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

### State Equalized Valuations

The State Tax Commission finalized and approved the 2023 state equalized valuations for each property classification by county (Appendix 3) on May 22, 2023, as required by MCL 209.4. Taxable values are based on the submitted Form 4046 *Taxable Valuations* which are due the fourth Monday in June. The total statewide summary is provided in the table below.

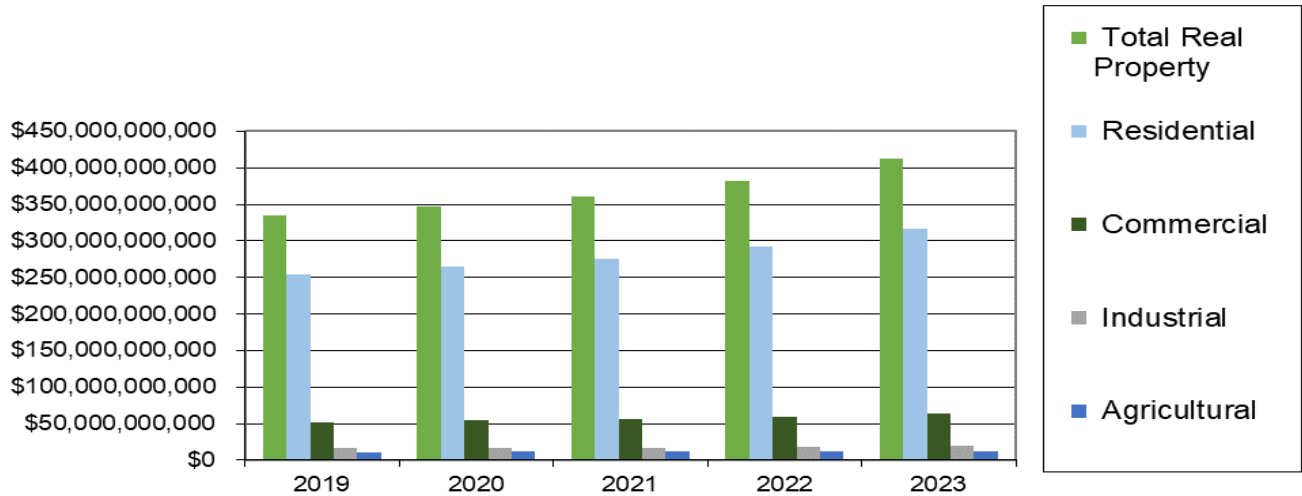
2023 State Equalized Valuation and Taxable Valuation Statewide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$27,139,092,826	\$12,702,614,623
Commercial	\$83,596,181,696	\$63,826,109,880
Industrial	\$23,958,115,141	\$19,324,251,393
Residential	\$435,537,603,073	\$316,068,354,432
Timber - Cutover	\$197,890,427	\$118,165,433
Developmental	\$72,741,137	\$40,133,715
<b>Total Real Property</b>	<b>\$570,501,624,300</b>	<b>\$412,079,629,476</b>
<b>Total Personal Property</b>	<b>\$33,845,042,115</b>	<b>\$33,780,648,398</b>
<b>Total Real &amp; Personal Property</b>	<b>\$604,346,666,415</b>	<b>\$445,860,277,874</b>

2023 Taxable Value by Classification



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

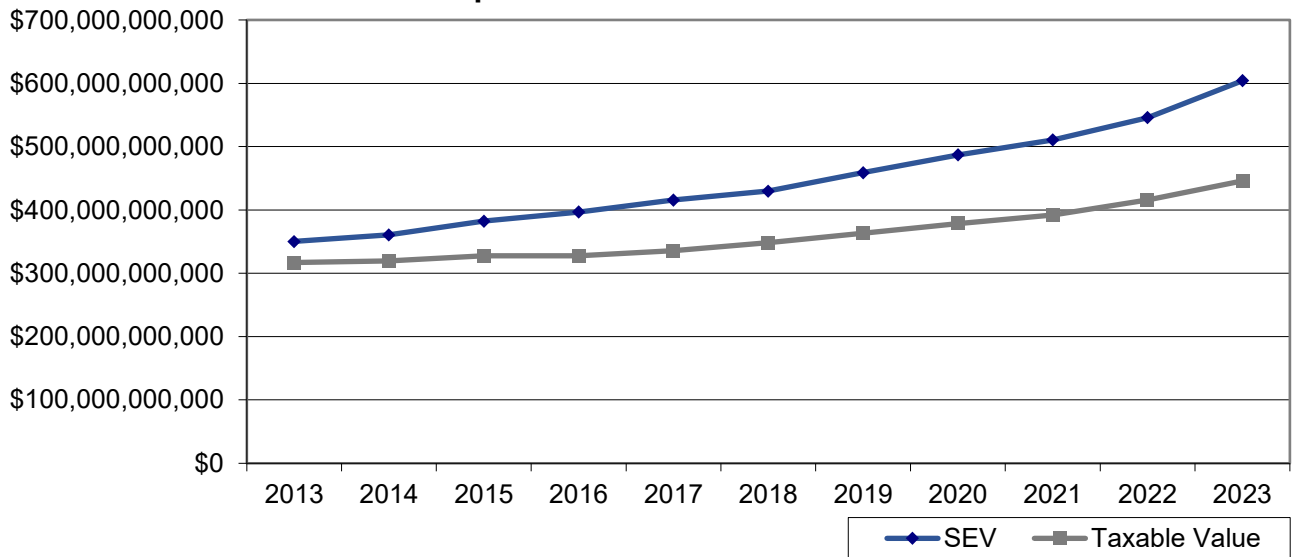
### Taxable Value Compared to Statewide Total by Classification



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.

### 10 Year Comparison State Equalized Value to Taxable Value



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

<b>Year</b>	<b>Form 4626 Taxable Valuation</b>	<b>Total Tax Levied</b>
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	\$17,487,242,497
2023	\$445,766,380,939	Available Mid 2024

### **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 384 petitions regarding omitted or incorrectly reported real and personal property in 2023. 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.

<b>Petition Type</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Non-Concurrence	300	436	290	277	298	123
Concurrence	510	670	425	581	526	261
<b>Total</b>	<b>810</b>	<b>1106</b>	<b>715</b>	<b>858</b>	<b>824</b>	<b>384</b>

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

### **Classification Appeals**

In 2023 the Commission received 31 petitions of appeal of property classifications from property owners or local assessors as provided by MCL 211.34c. The following table indicates the total number of classification appeals received by the Commission in each of the last five years.

<b>Year</b>	<b>Number of Classification Appeals Received</b>
2019	4
2020	198
2021	5
2022	20
2023	31



## **Exemption Certificate Programs**

In 2023, the Commission received and reviewed applications for the statutory exemption programs listed in the table below. The table indicates the total number of exemption certificates granted by the Commission in each of the last five years.

<b>5 Year Summary of Exemption Certificates Granted</b>					
<b>Type of Certificate</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Industrial Facility Exemptions	138	99	96	134	110
Air Pollution Control Exemptions	17	11	5	0	1
Water Pollution Control Exemptions	25	67	41	21	34
Obsolete Property Rehabilitation	45	28	36	45	39
Personal Property Exemptions	2	5	6	4	3
Neighborhood Enterprise Zone New & Rehab	210	81	122	100	118
Commercial Rehabilitation	31	36	27	27	25
Charitable Nonprofit Housing Exemptions	66	31	21	45	61
<b>Total</b>	<b>534</b>	<b>358</b>	<b>354</b>	<b>376</b>	<b>391</b>

## **Certification and Education of Assessors and Technicians**

During 2023, 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 178 new MCAT's certified in 2023.

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 Gaylord that began in April. June programs were again offered in Lansing and Novi. Through these programs, there were 101 new MCAO's certified during 2023.

The Michigan Advanced Assessing Officer (MAAO) STC Program is a one-year online/lecture hybrid. Individuals who have held their MCAO certification for one year may enter the MAAO Program. The MAAO Program was offered in April and October 2023. In addition, the STC offered 16 self-paced MAAO program related courses in 2023. There were 39 new MAAO's certified during 2023.

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 2023 Program is in progress with 19 students enrolled. There were six new MMAO's certified in 2023.

During 2023, the Commission continued to offer online education classes through their Moodle classroom. The Commission offered a total of 10 online courses. Over 1,000 assessors signed up for one or more courses and a total of 2,658 certificates were issued for completed courses.

As of December 31, 2023 the State Tax Commission oversees a total of 1,973 individuals certified through their certification programs – 391 Michigan Certified Assessing Technicians (MCAT), 652 Michigan Certified Assessing Officers (MCAO), 706 Michigan Advanced Assessing Officers (MAAO), and 159 Michigan Master Assessing Officers (MMAO).

## **Committees**

The following is a summary of each of the Committee's work and new program development during 2023:

- **Education and Certification Committee:** Education and Certification Committee Members Brian Busscher, Amy DeHaan, Nathan Hager, Debra Kopp, Meshia Rose and Katherine Roslund met in person during 2023. 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 Charles Ericson, Melissa Hayduk and Andy Johnson met in June and October 2023 for the informal hearings. A total of 13 assessing officers and technicians appeared before the Assessor Discipline Advisory Committee in 2023 for issues including complaints, education program issues, significant deficiencies in the Assessing Audit Program, 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 22 and December 19, 2023 State Tax Commission meetings.

## **Administrative Duties**

1. The Commission issued 24 Bulletins in 2023, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2023 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 2023, the Commission assumed jurisdiction of the roll for five local units because the local unit did not have a property certified assessor and did not assume jurisdiction of any local units because the local unit failed to correct the AMAR deficiencies by the stated time.
3. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system using MiSUITE. 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. This system 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 2025 renewal beginning on November 1, 2023.
4. There were 15 complaints filed with the Commission in 2023. Of the complaints filed, 7 were referred to the Assessor Discipline Advisory Committee and 9 were dismissed.

## **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 – Public Act 451 of 1994, Part 59
2. Water Pollution Control Exemptions – Public Act 451 of 1994, Part 37
3. Industrial Facility Exemptions – Public Act 198 of 1974
4. Commercial Facility Exemptions – Public Act 255 of 1978
5. Solar, Wind, and Water Energy Exemptions – Public Act 135 of 1976
6. Multiple Housing Exemptions – Public Act 438 of 1976
7. Farmland and Open Space Exemptions – Public Act 451 of 1994, Part 361.
8. State Assessed Properties and Average Tax Rate – Public Act 282 of 1905.
9. Appraisal of Department of Natural Resources Properties – Public Act 451 of 1994, Part 21
10. Personal Property Examiner Certification – Public Act 40 of 1969
11. State Revenue Sharing Program – Public Act 140 of 1971
12. Railroad Abandoned Right of Way and Adjacent Land Sales – Public Act 295 of 1976
13. Neighborhood Enterprise Zones – Public Act 147 of 1992
14. Renaissance Zones – Public Act 376 of 1996
15. Recodified Tax Increment Financing – Public Act 57 of 2018
16. Technology Park Districts – Public Act 385 of 1984
17. Review of Appraisals of Tax-Reverted State Lands – Public Act 451 of 1994, Part 511
18. Obsolete Property Rehabilitation – Public Act 146 of 2000
19. New Personal Property Exemptions – Public Act 328 of 1998
20. Commercial Rehabilitation Exemptions – Public Act 210 of 2005, as amended
21. State Essential Services Assessment Act – Public Act 92 of 2014
22. Alternative State Essential Services Assessment – Public Act 93 of 2014
23. Qualified Heavy Equipment Rental Personal Property Specific Tax – Public Act 35 of 2022
24. Attainable Housing Facilities – Public Act 236 of 2022
25. Residential Housing Facilities – Public Act 237 of 2022

## **APPENDIX 2**

### **State Tax Commission Members**

#### **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.

# APPENDIX 3

## 2023 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	\$44,063,500	\$33,453,100	\$13,646,000	\$979,580,400	\$0	\$0	\$1,070,743,000	\$45,700,100	\$1,116,443,100
Alger	\$12,810,192	\$57,848,000	\$12,532,100	\$518,986,118	\$0	\$0	\$602,176,410	\$26,894,789	\$629,071,199
Allegan	\$979,162,664	\$700,736,632	\$369,465,700	\$6,927,004,077	\$0	\$3,706,700	\$8,980,075,773	\$425,868,220	\$9,405,943,993
Alpena	\$107,531,800	\$142,739,400	\$50,749,485	\$1,065,892,600	\$0	\$0	\$1,366,913,285	\$77,443,061	\$1,444,356,346
Antrim	\$111,072,400	\$129,714,428	\$9,467,500	\$3,289,504,650	\$0	\$0	\$3,539,758,978	\$97,858,268	\$3,637,617,246
Arenac	\$127,275,300	\$51,783,402	\$11,766,600	\$712,710,998	\$0	\$0	\$903,536,300	\$53,056,200	\$956,592,500
Baraga	\$12,855,246	\$19,653,403	\$24,360,769	\$299,194,095	\$22,981,872	\$0	\$379,045,385	\$62,027,208	\$441,072,593
Barry	\$488,995,860	\$180,293,675	\$66,312,260	\$3,372,899,291	\$0	\$0	\$4,108,501,086	\$121,254,270	\$4,229,755,356
Bay	\$539,928,131	\$613,489,284	\$166,212,100	\$2,833,220,272	\$0	\$0	\$4,152,849,787	\$284,867,000	\$4,437,716,787
Benzie	\$34,327,600	\$133,509,000	\$11,429,200	\$2,310,179,898	\$55,800	\$0	\$2,489,501,498	\$55,580,650	\$2,545,082,148
Berrien	\$568,136,500	\$996,290,368	\$1,414,774,800	\$8,983,958,106	\$0	\$0	\$11,963,159,774	\$638,479,400	\$12,601,639,174
Branch	\$692,884,559	\$211,807,425	\$50,966,723	\$1,577,772,116	\$0	\$0	\$2,533,430,823	\$161,211,350	\$2,694,642,173
Calhoun	\$572,399,056	\$702,211,390	\$250,487,442	\$3,686,641,150	\$0	\$0	\$5,211,739,038	\$511,407,407	\$5,723,146,445
Cass	\$569,592,700	\$117,503,200	\$63,990,500	\$3,000,510,300	\$0	\$0	\$3,751,596,700	\$310,016,021	\$4,061,612,721
Charlevoix	\$72,980,807	\$236,989,711	\$65,637,600	\$3,602,356,761	\$0	\$5,303,200	\$3,983,268,079	\$95,232,607	\$4,078,500,686
Cheboygan	\$41,257,300	\$191,183,400	\$11,228,100	\$2,199,919,964	\$0	\$0	\$2,443,588,764	\$76,129,750	\$2,519,718,514
Chippewa	\$55,074,000	\$210,374,100	\$30,124,400	\$1,314,421,535	\$0	\$0	\$1,609,994,035	\$75,876,000	\$1,685,870,035
Clare	\$124,380,413	\$112,833,299	\$20,841,441	\$1,386,545,786	\$0	\$0	\$1,644,600,939	\$162,280,504	\$1,806,881,443
Clinton	\$876,574,950	\$563,773,150	\$78,373,250	\$3,227,857,178	\$0	\$0	\$4,746,578,528	\$191,722,826	\$4,938,301,354
Crawford	\$0	\$59,094,900	\$106,208,200	\$785,121,800	\$0	\$0	\$950,424,900	\$153,108,364	\$1,103,533,264
Delta	\$57,083,200	\$167,402,000	\$21,153,700	\$1,291,445,428	\$0	\$0	\$1,537,084,328	\$182,593,300	\$1,719,677,628
Dickinson	\$22,187,200	\$154,596,100	\$61,664,700	\$848,288,818	\$23,837,100	\$0	\$1,110,573,918	\$96,723,584	\$1,207,297,502
Eaton	\$559,608,463	\$895,328,107	\$295,360,926	\$3,690,980,843	\$0	\$9,798,200	\$5,451,076,539	\$317,976,166	\$5,769,052,705
Emmet	\$60,868,000	\$478,921,300	\$14,768,700	\$4,721,004,700	\$0	\$0	\$5,275,562,700	\$159,928,350	\$5,435,491,050
Genesee	\$247,922,000	\$2,690,820,580	\$358,189,800	\$11,932,827,686	\$0	\$0	\$15,229,760,066	\$859,781,800	\$16,089,541,866
Gladwin	\$120,356,000	\$68,902,500	\$11,964,900	\$1,287,340,637	\$0	\$0	\$1,488,564,037	\$74,459,350	\$1,563,023,387
Gogebic	\$1,670,219	\$63,175,395	\$14,803,137	\$659,922,968	\$25,456,019	\$0	\$765,027,738	\$97,612,765	\$862,640,503
Grand Traverse	\$155,322,200	\$1,670,278,850	\$121,532,600	\$7,558,743,167	\$0	\$0	\$9,505,876,817	\$321,112,600	\$9,826,989,417
Gratiot	\$945,984,177	\$153,579,700	\$54,156,500	\$881,713,788	\$0	\$0	\$2,035,434,165	\$564,371,700	\$2,599,805,865
Hillsdale	\$660,960,393	\$119,109,740	\$49,783,020	\$1,607,018,777	\$0	\$0	\$2,436,871,930	\$200,724,775	\$2,637,596,705
Houghton	\$15,884,292	\$217,655,483	\$23,604,374	\$1,226,315,784	\$15,727,686	\$1,232,337	\$1,500,419,956	\$75,496,076	\$1,575,916,032
Huron	\$1,876,342,400	\$150,169,631	\$60,410,300	\$1,568,764,375	\$0	\$0	\$3,655,686,706	\$687,838,800	\$4,343,525,506
Ingham	\$516,463,770	\$3,019,624,888	\$269,286,872	\$7,886,777,998	\$0	\$0	\$11,692,153,528	\$700,786,373	\$12,392,939,901
Ionia	\$775,040,600	\$168,792,200	\$48,306,900	\$2,004,779,700	\$0	\$0	\$2,996,919,400	\$136,150,688	\$3,133,070,088

## 2023 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	\$59,387,000	\$133,989,500	\$40,352,600	\$1,427,628,850	\$0	\$0	\$1,661,357,950	\$98,403,300	\$1,759,761,250
Iron	\$20,923,194	\$48,602,976	\$48,596,431	\$619,298,291	\$35,090,449	\$0	\$772,511,341	\$82,069,253	\$854,580,594
Isabella	\$511,818,109	\$604,985,450	\$39,673,100	\$1,640,994,136	\$0	\$0	\$2,797,470,795	\$450,958,807	\$3,248,429,602
Jackson	\$506,253,264	\$794,193,952	\$188,175,171	\$5,562,457,989	\$0	\$0	\$7,051,080,376	\$599,653,505	\$7,650,733,881
Kalamazoo	\$345,435,450	\$2,509,827,700	\$556,244,300	\$9,631,174,964	\$0	\$0	\$13,042,682,414	\$672,394,914	\$13,715,077,328
Kalkaska	\$36,063,800	\$76,749,700	\$11,795,800	\$1,170,306,907	\$0	\$0	\$1,294,916,207	\$116,977,900	\$1,411,894,107
Kent	\$519,705,500	\$8,529,422,100	\$2,185,543,000	\$29,028,785,077	\$0	\$8,270,800	\$40,271,726,477	\$1,707,196,700	\$41,978,923,177
Keweenaw	\$0	\$14,012,504	\$213,630	\$254,491,448	\$3,172,171	\$0	\$271,889,753	\$7,582,660	\$279,472,413
Lake	\$33,253,500	\$63,313,900	\$1,535,200	\$934,369,600	\$0	\$0	\$1,032,472,200	\$43,189,550	\$1,075,661,750
Lapeer	\$534,760,390	\$333,172,700	\$104,965,200	\$4,183,830,305	\$0	\$3,600,300	\$5,160,328,895	\$247,332,886	\$5,407,661,781
Leelanau	\$210,714,710	\$249,903,570	\$13,697,560	\$4,947,662,310	\$0	\$0	\$5,421,978,150	\$72,568,710	\$5,494,546,860
Lenawee	\$1,114,032,880	\$515,336,100	\$133,329,700	\$3,708,705,543	\$0	\$0	\$5,471,404,223	\$347,699,610	\$5,819,103,833
Livingston	\$314,357,779	\$1,503,788,876	\$450,385,115	\$12,550,785,048	\$0	\$9,828,400	\$14,829,145,218	\$607,388,932	\$15,436,534,150
Luce	\$6,206,600	\$19,520,100	\$2,781,500	\$240,682,670	\$1,097,300	\$0	\$270,288,170	\$9,237,260	\$279,525,430
Mackinac	\$15,752,073	\$283,182,343	\$25,104,027	\$1,122,212,574	\$3,297,000	\$0	\$1,449,548,017	\$176,921,037	\$1,626,469,054
Macomb	\$232,554,200	\$6,138,755,468	\$2,914,158,830	\$35,954,831,904	\$0	\$0	\$45,240,300,402	\$1,920,423,853	\$47,160,724,255
Manistee	\$41,404,400	\$125,094,800	\$31,220,700	\$1,634,172,000	\$0	\$0	\$1,831,891,900	\$116,292,000	\$1,948,183,900
Marquette	\$12,491,650	\$605,328,531	\$289,351,100	\$2,864,739,873	\$45,474,450	\$0	\$3,817,385,604	\$350,610,370	\$4,167,995,974
Mason	\$116,023,500	\$169,323,100	\$541,661,500	\$1,788,174,268	\$0	\$0	\$2,615,182,368	\$301,962,200	\$2,917,144,568
Mecosta	\$242,740,200	\$204,197,700	\$64,954,600	\$1,714,445,795	\$0	\$0	\$2,226,338,295	\$120,203,882	\$2,346,542,177
Menominee	\$142,950,108	\$94,112,900	\$49,089,875	\$940,865,370	\$56,400	\$0	\$1,227,074,653	\$79,350,708	\$1,306,425,361
Midland	\$198,934,000	\$592,053,800	\$322,159,800	\$3,061,675,891	\$0	\$0	\$4,174,823,491	\$482,890,718	\$4,657,714,209
Missaukee	\$194,658,400	\$60,188,500	\$12,770,100	\$780,498,750	\$0	\$0	\$1,048,115,750	\$79,147,300	\$1,127,263,050
Monroe	\$655,389,387	\$917,770,609	\$367,731,693	\$5,931,606,752	\$0	\$0	\$7,872,498,441	\$1,164,030,828	\$9,036,529,269
Montcalm	\$545,521,300	\$216,189,100	\$58,518,400	\$2,403,289,000	\$0	\$0	\$3,223,517,800	\$261,594,000	\$3,485,111,800
Montmorency	\$21,591,100	\$34,002,000	\$8,674,600	\$697,172,336	\$0	\$0	\$761,440,036	\$34,444,500	\$795,884,536
Muskegon	\$164,088,200	\$830,186,200	\$233,931,900	\$6,249,703,900	\$0	\$0	\$7,477,910,200	\$392,370,800	\$7,870,281,000
Newaygo	\$259,941,500	\$149,241,914	\$59,545,500	\$2,197,817,681	\$0	\$0	\$2,666,546,595	\$139,474,800	\$2,806,021,395
Oakland	\$94,883,920	\$15,866,369,075	\$3,256,793,360	\$74,578,099,178	\$0	\$0	\$93,796,145,533	\$3,893,136,303	\$97,689,281,836
Oceana	\$232,325,600	\$121,667,000	\$41,745,400	\$1,768,605,100	\$0	\$0	\$2,164,343,100	\$72,595,400	\$2,236,938,500
Ogemaw	\$98,728,885	\$118,613,333	\$12,009,200	\$1,102,408,306	\$0	\$0	\$1,331,759,724	\$78,031,199	\$1,409,790,923
Ontonagon	\$11,357,310	\$20,288,300	\$34,750,590	\$305,489,199	\$26,644,180	\$0	\$393,469,579	\$27,659,125	\$421,128,704
Osceola	\$157,038,346	\$53,287,400	\$42,526,700	\$922,925,025	\$0	\$0	\$1,175,777,471	\$98,354,100	\$1,274,131,571
Oscoda	\$16,378,100	\$25,509,000	\$10,749,700	\$506,037,767	\$0	\$0	\$558,674,567	\$54,399,400	\$613,073,967
Otsego	\$55,273,400	\$262,280,175	\$32,511,800	\$1,411,907,140	\$0	\$0	\$1,761,972,515	\$259,249,500	\$2,021,222,015
Ottawa	\$865,945,850	\$2,400,604,300	\$1,127,907,600	\$15,666,866,750	\$0	\$0	\$20,061,324,500	\$852,989,908	\$20,914,314,408

**2023 State Equalized Valuations by County and Classification**

<b>County</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cut-Over</b>	<b>Developmental</b>	<b>Total Real Property</b>	<b>Total Personal Property</b>	<b>Total Real and Personal</b>
Presque Isle	\$93,924,000	\$35,420,300	\$26,122,700	\$884,206,530	\$0	\$0	\$1,039,673,530	\$47,198,500	\$1,086,872,030
Roscommon	\$6,767,400	\$125,560,000	\$2,628,200	\$2,166,124,900	\$0	\$0	\$2,301,080,500	\$63,412,400	\$2,364,492,900
Saginaw	\$879,857,900	\$1,318,563,800	\$241,662,400	\$4,820,507,398	\$0	\$0	\$7,260,591,498	\$592,364,800	\$7,852,956,298
Saint Clair	\$527,324,536	\$866,291,900	\$601,236,300	\$6,842,038,349	\$0	\$0	\$8,836,891,085	\$1,272,740,200	\$10,109,631,285
Saint Joseph	\$773,627,800	\$240,739,300	\$176,834,000	\$2,255,994,440	\$0	\$0	\$3,447,195,540	\$301,155,110	\$3,748,350,650
Sanilac	\$1,337,317,267	\$143,299,194	\$33,845,276	\$1,398,857,778	\$0	\$0	\$2,913,319,515	\$199,937,142	\$3,113,256,657
Schoolcraft	\$7,812,116	\$35,999,900	\$16,003,900	\$441,649,200	\$0	\$0	\$501,465,116	\$55,278,916	\$556,744,032
Shiawassee	\$620,224,060	\$252,811,860	\$55,390,510	\$2,096,654,652	\$0	\$0	\$3,025,081,082	\$269,218,500	\$3,294,299,582
Tuscola	\$1,106,775,630	\$113,536,200	\$46,851,900	\$1,661,639,961	\$0	\$0	\$2,928,803,691	\$504,945,046	\$3,433,748,737
Van Buren	\$475,707,500	\$284,026,467	\$134,793,724	\$3,993,424,041	\$0	\$0	\$4,887,951,732	\$579,364,250	\$5,467,315,982
Washtenaw	\$591,196,920	\$5,951,293,426	\$648,252,350	\$19,549,716,144	\$0	\$30,248,900	\$26,770,707,740	\$1,234,386,164	\$28,005,093,904
Wayne	\$28,261,000	\$13,872,335,532	\$4,369,156,800	\$49,362,439,469	\$0	\$752,300	\$67,632,945,101	\$4,508,197,247	\$72,141,142,348
Wexford	\$54,417,200	\$187,661,400	\$56,621,200	\$1,319,430,750	\$0	\$0	\$1,618,130,550	\$96,487,600	\$1,714,618,150
<b>Grand Total</b>	<b>\$27,139,092,826</b>	<b>\$83,596,181,696</b>	<b>\$23,958,115,141</b>	<b>\$435,537,603,073</b>	<b>\$197,890,427</b>	<b>\$72,741,137</b>	<b>\$570,501,624,300</b>	<b>\$33,845,042,115</b>	<b>\$604,346,666,415</b>



## APPENDIX 4

### 5 Year Summary of State-Wide State Equalized Valuation and Taxable Valuation by Classification

<b>2023</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
Agricultural	\$27,139,092,826	\$12,702,614,623
Commercial	\$83,596,181,696	\$63,826,109,880
Industrial	\$23,958,115,141	\$19,324,251,393
Residential	\$435,537,603,073	\$316,068,354,432
Timber - Cutover	\$197,890,427	\$118,165,433
Developmental	\$72,741,137	\$40,133,715
<b>Total Real Property</b>	<b>\$570,501,624,300</b>	<b>\$412,079,629,476</b>
<b>Total Personal Property</b>	<b>\$33,845,042,115</b>	<b>\$33,780,648,398</b>
<b>Total Real &amp; Personal Property</b>	<b>\$604,346,666,415</b>	<b>\$445,860,277,874</b>

<b>2022</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
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
<b>Total Real Property</b>	<b>\$512,202,114,348</b>	<b>\$382,262,284,076</b>
<b>Total Personal Property</b>	<b>\$33,559,227,962</b>	<b>\$33,485,594,304</b>
<b>Total Real &amp; Personal Property</b>	<b>\$545,761,342,310</b>	<b>\$415,747,878,380</b>

<b>2021</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
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
<b>Total Real Property</b>	<b>\$478,587,326,114</b>	<b>\$360,228,738,037</b>
<b>Total Personal Property</b>	<b>\$32,020,646,613</b>	<b>\$31,984,204,617</b>
<b>Total Real &amp; Personal Property</b>	<b>\$510,607,972,727</b>	<b>\$392,212,942,654</b>

<b>2020</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
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
<b>Total Real Property</b>	<b>\$456,025,854,498</b>	<b>\$347,676,111,906</b>
<b>Total Personal Property</b>	<b>\$30,842,019,912</b>	<b>\$30,751,469,155</b>
<b>Total Real &amp; Personal Property</b>	<b>\$486,867,874,410</b>	<b>\$378,427,581,061</b>

<b>2019</b>		
	<b>State Equalized Valuation</b>	<b>Taxable Valuation</b>
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
<b>Total Real Property</b>	<b>\$429,674,010,672</b>	<b>\$334,313,935,989</b>
<b>Total Personal Property</b>	<b>\$29,241,372,608</b>	<b>\$29,181,518,940</b>
<b>Total Real &amp; Personal Property</b>	<b>\$458,915,383,280</b>	<b>\$363,495,454,929</b>

## APPENDIX 5

### 5 Year Summary of State Assessed Properties

2023					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$915,914,234	\$48,790,751		\$48,235,958	\$554,793
Telephone Companies	\$1,294,169,650	\$68,940,417	53.27	\$31,083,512	\$37,856,905
Car Loaning Companies	\$162,903,700	\$8,677,880		\$5,943,260	\$2,734,621
<b>Totals</b>	<b>\$2,372,987,584</b>	<b>\$126,409,049</b>		<b>\$85,262,730</b>	<b>\$41,146,319</b>
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	\$1,202,919,050	\$64,500,519	53.62	\$29,467,977	\$35,032,543
Car Loaning Companies	\$145,256,700	\$7,788,664		\$5,471,852	\$2,316,812
<b>Totals</b>	<b>\$2,198,693,096</b>	<b>\$117,893,924</b>		<b>\$80,144,843</b>	<b>\$37,749,081</b>
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
<b>Totals</b>	<b>\$2,099,119,244</b>	<b>\$112,699,321</b>		<b>\$77,077,935</b>	<b>\$35,621,386</b>
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
<b>Totals</b>	<b>\$2,033,780,544</b>	<b>\$108,441,176</b>		<b>\$73,783,789</b>	<b>\$34,657,387</b>
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
<b>Totals</b>	<b>\$1,949,509,315</b>	<b>\$102,492,633</b>		<b>\$67,186,533</b>	<b>\$35,306,100</b>

\* 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

### 2023 State Tax Commission Bulletins

<b>Number</b>	<b>Title</b>
2023-01	4 <sup>th</sup> Quarter Certified Interest Rates
2023-02	Millage Requests and Rollbacks
2023-03	2023 Boards of Review
2023-04	MCL 211.7b Disabled Veterans Exemption (Rescinded and Replaced by 2023-19)
2023-05	1 <sup>st</sup> Quarter Certified Interest Rates
2023-06	Interest Rates on Michigan Tax Tribunal Judgments
2023-07	County Multipliers for 2014 Assessor's Manual
2023-08	Assessor Certification
2023-09	Assessor Certification Level Requirements
2023-10	2 <sup>nd</sup> Quarter Certified Interest Rates
2023-11	Random Week for "Qualified Business"
2023-12	Property Tax Appeal Procedures for 2024
2023-13	Property Tax and Equalization Calendar for 2024
2023-14	Interest Rates on Michigan Tax Tribunal Judgments
2023-15	3 <sup>rd</sup> Quarter Certified Interest Rates
2023-16	Inflation Rate Multipliers for 2024
2023-17	Solar Energy Facilities Taxation Act (MCL 211.1151)
2023-18	Procedural Changes for the 2024 Assessment Year
2023-19	MCL 211.7b Disabled Veterans Exemption
2023-20	2024 Boards of Review
2023-21	July and December Boards of Review
2023-22	MCL 211.7u Poverty Exemption
2023-23	Local Unit Audit of MCL 211.7u Poverty Exemptions
2023-24	Qualified Errors under MCL 211.53B