



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** February 20, 2024  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Department of Natural Resources, Payment in Lieu of Taxes  
(DNR PILT) Draft Roll

MCL 324.2153 requires that the State Tax Commission annually determine the valuation of DNR PILT property and furnish those valuations to the local assessing units where the property is located. Staff will post the *Draft 2024 DNR PILT Roll* (Tax Roll) by February 23, 2024 to the State Tax Commission's website ([www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission)) under the *What's New* heading. The deadline for Assessors and Equalization Directors to provide comments concerning the draft roll is March 22, 2024. Those comments may be submitted email to [Treas-DNRPILT@michigan.gov](mailto:Treas-DNRPILT@michigan.gov). The *2024 DNR PILT roll* (Tax Roll) is scheduled for final approval at the April 2, 2024 State Tax Commission meeting.