



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: May 12, 2025
TO: Equalization Directors
FROM: State Tax Commission
SUBJECT: Combined Sales and Appraisal Studies

Beginning with the 2025 assessment year for the 2026 equalization cycle, the State Tax Commission will no longer accept combined sales and appraisal studies as an approved method. Sales studies should be used when sufficient sales data is available. If there are insufficient sales to complete a representative sales study, an appraisal study should be used instead.