

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

DOUGLAS B. ROBERTS, State Treasurer

STATE TAX COMMISSION

P.O. Box 30471

Lansing, Michigan 48909-7971

Telephone (517) 373-0500 - FAX (517) 373-3553

COMMISSION MEMBERS

Mark A. Hilpert, Chairperson

Lesley F. Holt

Leroy J. Nelson

Roland C. Andersen, Secretary

**TO: Chairperson of the County Board of Commissioners
Equalization Director**

FROM: State Tax Commission (STC)

**RE: STC PROCEDURES RELATING TO THE STATE ASSESSOR'S BOARD
(SAB) CERTIFICATION OF COUNTY EQUALIZATION DIRECTORS**

On October 30, 1996, the Michigan State Tax Commission (STC) adopted the guidelines contained in this bulletin regarding the State Assessor's Board certification of county equalization directors.

CERTIFICATIONS TO BE MADE BY AN SAB CERTIFIED EQUALIZATION DIRECTOR

The following requirements are for **all** counties:

- 1) The equalization director of each county shall certify his/her annual EQUALIZATION STUDY on STC form 3126 (formerly L-4113) (copy attached). This certification requires that the equalization director be properly certified by the State Assessor's Board (SAB).
- 2) The equalization director of each county shall certify the RECOMMENDED COUNTY EQUALIZED VALUATIONS on STC form 3127 (copy attached). These are the valuations recommended by the County Equalization Director to the County Board of Commissioners in his/her county. This certification requires that the equalization director be properly certified by the State Assessor's Board.

FAILURE:

Failure to properly certify the annual equalization study on form 3126 and/or the recommended county equalized valuations on form 3127 will be cause for the State Tax Commission to assume general supervision of the equalization function in that county as authorized by Michigan Compiled Law (MCL) 209.104a(2).



Said action by the State Tax Commission shall not release the county equalization department or the County Board of Commissioners of its statutory requirements.

Any and all costs attributable to State Tax Commission supervision shall be charged to the county.

UNCERTIFIED COUNTIES (BASED ON PROVISIONS CONTAINED IN MICHIGAN COMPILED LAW 211.10d)

- 1) If any county experiences a vacancy in the position of equalization director and the previous equalization director was not properly certified, that county shall be required to hire a properly certified equalization director in such a manner as to assure the proper certification of the annual equalization study on form 3126 and the report of recommended county equalized valuations on form 3127.
- 2) If any county experiences a vacancy in the position of equalization director and the previous equalization director was properly certified, said county may:
 - a) Hire a properly certified equalization director in such a manner as to assure the proper certification of the annual equalization study on form 3126 and the report of recommended county equalized valuations on form 3127 OR
 - b) Hire an equalization director certified at one level below the level required by the State Assessors Board. Said appointed director shall have 12 months to secure the proper level of certification from the date of vacancy.

STC POLICY AND PROCEDURES

In recognition of the provisions of the law contained in MCL 211.10d, the STC sets forth the following policy and procedures to secure and maintain the proper level of county equalization director certification for each of the eighty-three (83) counties within the state:

- 1) Annually the equalization director of each county shall file form 3126 (formerly L-4113) and form 3127 with the State Tax Commission certifying the preparation and supervision of said county's annual equalization study and the recommended county equalized valuations.
- 2) Upon review by the Property Tax Division of the Michigan Department of Treasury, it shall be determined if the equalization study and the recommended county equalized valuations have been certified by an equalization director certified in accordance with Michigan State Assessors Board rules and guidelines and Public Act (PA) 206 of 1893, as amended.

- 3) If it is the determination of the Property Tax Division that full compliance has not been met, the Administrator of the Property Tax Division shall notify the Executive Secretary of the Michigan State Tax Commission immediately of said determination.
- 4) Said determination shall include, but not be limited to:
 - a) The nature and/or reason for non-compliance
 - b) The period of non-compliance
- 5) Upon notification of the non-compliance, the STC shall formally notify the equalization director and the chairperson of the county board of commissioners of the non-compliance by certified 1st class mail.
- 6) The STC, as part of this notification, may request that said officials provide an explanation for non-compliance and an explanation of what steps are being taken to bring about compliance.
- 7) Said county officials, if requested, shall respond in a timely manner, as specified in the STC notification.
- 8) Failure to respond to the notification shall be just cause for the STC to request said county officials to appear before the STC in formal session.
- 9) Upon receipt of said county's response, the STC shall determine if said response meets the requirements set forth by the SAB and Section 211.10d(11) MCL.
- 10) If it is the determination of the STC that the county response does not meet SAB guidelines and Section 211.10d(11) MCL, notification shall be given to said county and the SAB.
- 11) The equalization director, the chairperson of the county board of commissioners and the chairperson of the county personnel committee or the county personnel director shall be notified to appear before the STC in formal session to respond to the non-compliance and show just cause for the non-compliance.
- 12) To secure appearance of said county officials, the STC may exercise its subpoena power.
- 13) If said county officials fail to appear before the STC, the STC shall issue a formal subpoena to the equalization director, the chairperson of the county board of commissioners, the chairperson of the county personnel committee and/or the county personnel director to appear before the STC and show just cause for the non-compliance.
- 14) The STC shall give full notice to the county prosecuting attorney and the Michigan Attorney General's Office of the non-compliance and shall convene a formal hearing to resolve the non-compliance.

Formerly L-4113

CERTIFICATION OF EQUALIZATION STUDY BY EQUALIZATION DIRECTOR

*This form is issued under the authority of MCL 211.148.
Filing is mandatory.*

TO: State Tax Commission

FROM: Equalization Director of _____ County

RE: State Assessor Certification of Preparer of the required
_____ County Equalization Studies for 19 _____.

The County Equalization Study for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Assessors Board.

The State Assessors Board requires a Level ____ State Assessor Certification for this county.

I am certified as a Level ____ State Certified Assessing Officer by the State Assessors Board.

Please mail this form within fifteen days of its receipt to:

Mr. James D. Johnson, Manager
Local Assessment Review
P.O. Box 30471
Lansing, Michigan 48909-7971

A copy of this form will be forwarded to the State Assessors Board.

Signature of Equalization Director	Date
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CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

*This form is issued under the authority of MCL 211.148.
Filing is mandatory.*

TO: State Tax Commission

FROM: Equalization Director of _____ County

RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations
for _____ County for 19 ____.

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Assessors Board.

The State Assessors Board requires a Level ____ State Assessor Certification for this county.

I am certified as a Level ____ State Certified Assessing Officer by the State Assessors Board.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in _____ County:

Agricultural	_____	Timber-Cutover	_____
Commercial	_____	Developmental	_____
Industrial	_____	Total Real Property	_____
Residential	_____	Personal Property	_____
		Total Real and Personal Property	_____

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Mr. James D. Johnson, Manager
Local Assessment Review
P.O. Box 30471
Lansing, Michigan 48909-7971

A copy of this form will be forwarded to the State Assessors Board.

Signature of Equalization Director	Date
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