

2020 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 9, 2021

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 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, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands 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 2020, 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 the Education and Certification Committee, which continued to meet during 2020.

- ❖ 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 Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five-year cycle began in 2018. In 2020 the Commission conducted 232 local unit reviews in 15 Counties. Of the 232 local units reviewed, 146 had perfect AMAR reviews.

During 2020, follow up reviews were conducted in 136 local units. Of the 136 follow up reviews completed in 2020, 82 local units corrected all of the deficiencies noted from their prior review. 54 local units need an additional follow up review.

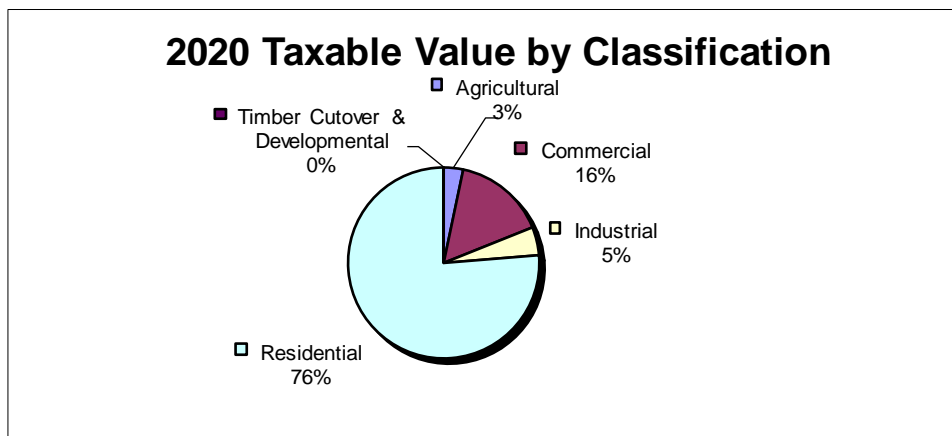
2020 Accomplishments

As required by MCL 211.149, the State Tax Commission met in formal session eight (8) times during calendar year 2020. Unfortunately, due to COVID-19 the Commission had to cancel their April 7th meeting. The Commission held seven (7) out of their eight (8) meetings virtually including holding their Administrative Hearings regarding Air and Water Pollution Control Exemptions at their December meeting. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission web page at www.michigan.gov/statetaxcommission.

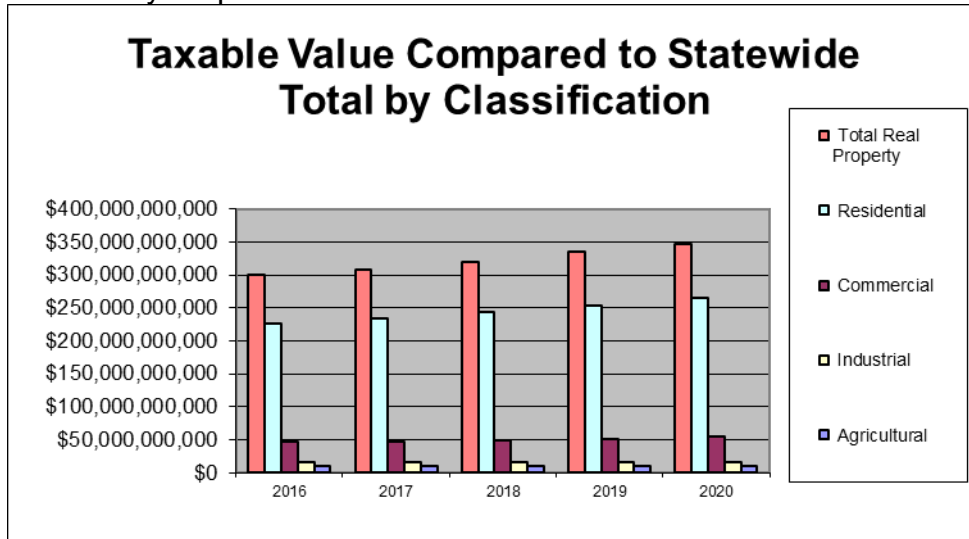
✓ State Equalized Valuations

The State Tax Commission finalized and approved the 2020 state equalized valuations for each property classification by county (Appendix 3) on May 26, 2020, 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.

| 2020 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary | | |
|---|---------------------------|--------------------------|
| | State Equalized Valuation | Taxable Valuation |
| Agricultural | \$24,553,962,563 | \$11,421,805,608 |
| Commercial | \$69,841,897 | \$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 |

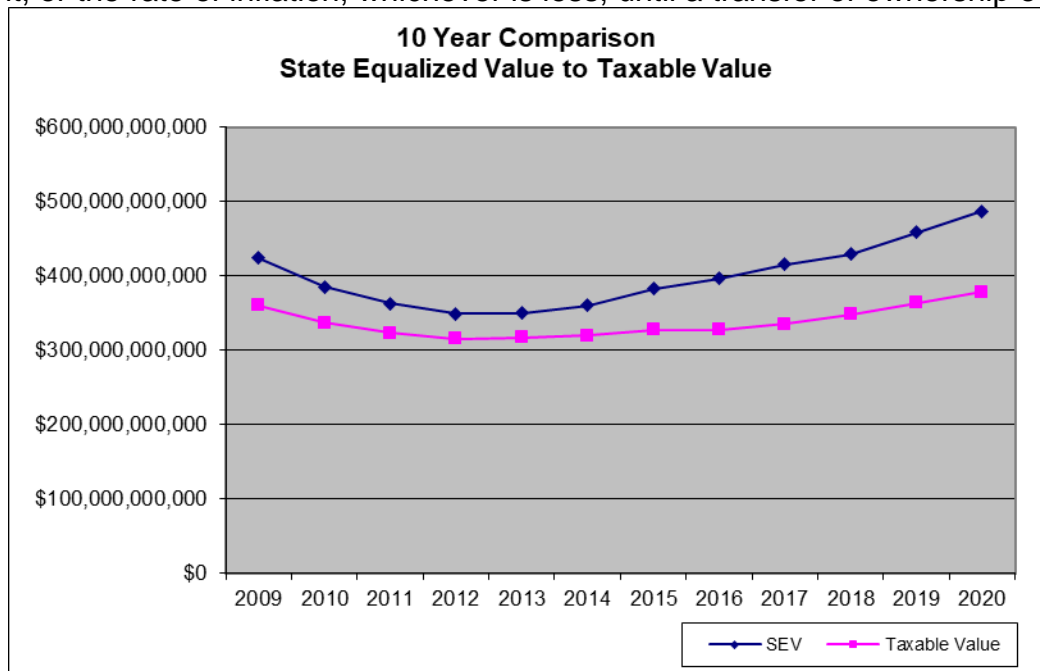


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



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 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 |
|------|----------------------------------|--------------------|
| 2015 | \$327,732,524,070 | \$13,475,399,279 |
| 2016 | \$327,405,758,407 | \$13,653,142,170 |
| 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 | Available Mid 2021 |

✓ **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.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 715 petitions regarding omitted or incorrectly reported real and personal property in 2020. 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 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|------------------------|-------------|------------|------------|------------|-------------|------------|
| Non-Concurrence | 500 | 431 | 494 | 300 | 436 | 290 |
| Concurrence | 574 | 490 | 407 | 510 | 670 | 425 |
| Total | 1074 | 921 | 901 | 810 | 1106 | 715 |

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 2020 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 by the State Tax Commission at various locations throughout the State. Unfortunately, due to COVID-19 the STC was only able to complete the February MCAT class and four other STC sponsored MCAT classes had to be cancelled due to the pandemic. The program continues to be very successful with 55 new MCAT's certified in 2020.

The Michigan Certified Assessing Officer (MCAO) programs are offered as 6 month online/lecture hybrids. The January MCAO Program was offered in Lansing, Marquette, Novi and Allegan but were postponed due to COVID-19 and resumed with the June MCAO

Program schedule. A May program successfully took place in Big Rapids. June MCAO Programs were initially scheduled for Lansing, Marquette and Novi but due to COVID-19 were cancelled after the application period. A complete rewrite of all the MCAO materials was implemented in 2019. All MCAO Programs have now moved to an online examination. There were 64 new MCAO's certified during 2020.

The Michigan Advanced Assessing Officer (MAAO) STC Program was offered in April and October 2020. In addition, the STC offered 28 self-paced courses in 2020, including offering all MAAO course in the Upper Peninsula. There were 50 new MAAO's certified during 2020.

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. At the end of the 24 weeks, the students write an appraisal report. The student must receive 75% on the appraisal report to move to the final exam. Students then take a two-part final exam. Currently the October 2020 Program is in progress with 14 students enrolled. There were 9 new MMAO's certified in 2020.

During 2020, the Commission continued to offer online education classes through their Moodle classroom. The Commission also revised the Principal Residence Exemptions class for a total of 15 online offerings. Nearly 1,000 assessors signed up for one or more classes and over 95% successfully completed one or more classes.

The following is a summary of each of the Committee's work and new program development during 2020:

- **Education and Certification:** Education and Certification Committee Members Steve Hudson, Paula Jastifer, Shila Kiander, Scott Miller, Bryan Paris and Scott Vandemergel met electronically during 2020. This Committee continued its work on assessor education matters by reviewing and making recommendations regarding the number of required continuing education hours to be completed by assessors and the policy for continuing education courses to be held in a virtual manner. The Committee also reviewed and made recommendations regarding the certification level requirements for cities, township's and counties and the requirements to request a waiver for those requirements, and the policies for escrow and late renewal of assessor certification.
- **Assessor Discipline Advisory Committee:** The State Tax Commission's Complaint Process Regarding Assessment Administration Practices adopted in 2015 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 Micheal Lohmeier, Dulcee Ranta and Brian Busscher met in October 2020 for the informal hearings. Due to the COVID-19 pandemic, the informal hearings were conducted virtually. A total of 9 assessors appeared before the Assessor Discipline Advisory Committee in 2020; 4 assessors

reappeared before the Committee after completing education and training ordered by the State Tax Commission, and 5 assessors appeared for the first-time regarding taxpayer complaints and significant deficiencies in the Audit of Minimum Assessing Requirements. Following the informal hearings, the Committee made recommendations for consideration by the State Tax Commission at the December 15, 2020 meeting.

✓ **Administrative Duties**

1. The Commission issued 21 Bulletins in 2020, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2020 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 2020, the Commission assumed jurisdiction of the roll for 7 local units because the local unit failed to correct the AMAR deficiencies by the stated time and 4 because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2020 the Commission received 198 petitions of appeal of property classifications from property owners or local assessors.

| Year | Number of Classification Appeals Received |
|------|---|
| 2016 | 31 |
| 2017 | 19 |
| 2018 | 22 |
| 2019 | 4 |
| 2020 | 198 |

4. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system (CERTS). This system replaced the current 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 information, update assessor of record information, pay online (a print and pay by mail option is also available) and print their certificate at home. Assessors also began logging continuing education hours for their 2022 renewal beginning on November 1, 2020.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State

Treasurer or designee as required by the Act. In 2020, the Commission acted on 39 applications and granted approval to 31 of the charitable nonprofit housing organization exemption applications.

6. As provided by various Public Acts, the Commission received and reviewed applications in 2020 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 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|------------|------------|------------|------------|------------|
| Industrial Facility Exemptions | 177 | 210 | 184 | 138 | 99 |
| Air Pollution Control Exemptions | 12 | 9 | 6 | 17 | 11 |
| Water Pollution Control Exemptions | 24 | 37 | 63 | 25 | 67 |
| Obsolete Property Rehabilitation | 43 | 40 | 30 | 45 | 28 |
| Personal Property Exemptions | 4 | 10 | 3 | 2 | 5 |
| Neighborhood Enterprise New & Rehab | 54 | 73 | 184 | 210 | 81 |
| Commercial Rehabilitation | 18 | 17 | 23 | 31 | 36 |
| Total | 332 | 393 | 493 | 468 | 327 |

**STATE TAX COMMISSION
2020 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 also 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

APPENDIX 2

Members of the State Tax Commission

Peggy L. Nolde

Peggy L. Nolde was appointed Chairperson to the State Tax Commission in March 2020 to a three-year term expiring December 27, 2022. 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 November 2017 to a four-year term expiring December 27, 2021. 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.

Leonard D. Kutschman

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

APPENDIX 3

2020 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 | \$36,665,000 | \$28,944,200 | \$11,219,600 | \$751,366,900 | \$0 | \$0 | \$828,195,700 | \$37,738,700 | \$865,934,400 |
| Alger | \$10,305,800 | \$48,438,400 | \$9,886,000 | \$433,244,173 | \$0 | \$0 | \$501,874,373 | \$22,596,560 | \$524,470,933 |
| Allegan | \$854,234,862 | \$542,530,983 | \$280,551,750 | \$5,212,311,205 | \$0 | \$3,769,100 | \$6,893,397,900 | \$344,187,648 | \$7,237,585,548 |
| Alpena | \$86,115,150 | \$116,699,825 | \$33,761,100 | \$825,410,750 | \$0 | \$0 | \$1,061,986,825 | \$71,443,797 | \$1,133,430,622 |
| Antrim | \$84,423,800 | \$102,523,200 | \$9,287,500 | \$2,331,071,114 | \$0 | \$0 | \$2,527,125,614 | \$84,210,200 | \$2,611,335,814 |
| Arenac | \$114,819,400 | \$48,314,500 | \$8,377,000 | \$531,514,415 | \$0 | \$0 | \$703,025,315 | \$50,062,550 | \$753,087,865 |
| Baraga | \$10,991,045 | \$20,215,648 | \$23,248,656 | \$254,334,294 | \$22,747,046 | \$0 | \$331,536,689 | \$53,187,800 | \$384,724,489 |
| Barry | \$410,353,200 | \$158,532,800 | \$70,267,600 | \$2,472,362,604 | \$0 | \$0 | \$3,111,516,204 | \$106,270,150 | \$3,217,786,354 |
| Bay | \$497,451,429 | \$501,486,200 | \$162,063,200 | \$2,202,365,135 | \$0 | \$0 | \$3,363,365,964 | \$278,470,111 | \$3,641,836,075 |
| Benzie | \$26,717,059 | \$106,587,405 | \$4,831,800 | \$1,693,661,469 | \$917,400 | \$0 | \$1,832,715,133 | \$45,058,891 | \$1,877,774,024 |
| Berrien | \$528,187,000 | \$805,302,900 | \$1,303,308,342 | \$6,976,092,338 | \$0 | \$0 | \$9,612,890,580 | \$537,937,607 | \$10,150,828,187 |
| Branch | \$640,416,075 | \$175,018,553 | \$45,959,316 | \$1,217,189,937 | \$0 | \$0 | \$2,078,583,881 | \$160,414,878 | \$2,238,998,759 |
| Calhoun | \$571,856,302 | \$614,012,459 | \$217,043,529 | \$2,850,652,410 | \$0 | \$0 | \$4,253,564,700 | \$457,480,632 | \$4,711,045,332 |
| Cass | \$568,198,243 | \$106,754,383 | \$42,623,294 | \$2,241,549,936 | \$0 | \$0 | \$2,959,125,856 | \$259,988,545 | \$3,219,114,401 |
| Charlevoix | \$56,029,100 | \$187,672,700 | \$43,384,800 | \$2,606,012,978 | \$0 | \$0 | \$2,893,099,578 | \$76,801,200 | \$2,969,900,778 |
| Cheboygan | \$33,799,500 | \$161,333,900 | \$6,371,800 | \$1,582,403,921 | \$100,000 | \$0 | \$1,784,009,121 | \$71,427,700 | \$1,855,436,821 |
| Chippewa | \$47,680,200 | \$189,433,600 | \$25,862,600 | \$1,083,043,940 | \$0 | \$0 | \$1,346,020,340 | \$77,797,800 | \$1,423,818,140 |
| Clare | \$104,682,580 | \$90,758,682 | \$19,918,140 | \$1,030,372,943 | \$0 | \$0 | \$1,245,732,345 | \$132,299,737 | \$1,378,032,082 |
| Clinton | \$825,387,250 | \$488,382,189 | \$68,727,100 | \$2,529,703,600 | \$0 | \$0 | \$3,912,200,139 | \$154,694,411 | \$4,066,894,550 |
| Crawford | \$0 | \$49,579,300 | \$95,813,400 | \$604,909,325 | \$0 | \$0 | \$750,302,025 | \$51,603,100 | \$801,905,125 |
| Delta | \$48,773,600 | \$161,283,200 | \$26,171,100 | \$1,079,777,368 | \$0 | \$108,300 | \$1,316,113,568 | \$120,696,279 | \$1,436,809,847 |
| Dickinson | \$21,436,200 | \$147,962,585 | \$51,233,100 | \$700,968,987 | \$24,080,600 | \$0 | \$945,681,472 | \$103,983,900 | \$1,049,665,372 |
| Eaton | \$484,062,919 | \$738,828,674 | \$252,760,735 | \$2,935,376,569 | \$0 | \$9,102,700 | \$4,420,131,497 | \$325,199,562 | \$4,745,331,059 |
| Emmet | \$48,798,800 | \$411,664,700 | \$15,650,700 | \$3,603,058,998 | \$0 | \$0 | \$4,079,173,198 | \$120,960,000 | \$4,200,133,198 |
| Genesee | \$218,131,014 | \$2,423,356,600 | \$303,773,500 | \$9,178,759,910 | \$0 | \$0 | \$12,124,021,024 | \$776,228,000 | \$12,900,249,024 |
| Gladwin | \$103,635,500 | \$56,854,250 | \$10,690,200 | \$1,042,597,700 | \$0 | \$0 | \$1,213,777,650 | \$54,472,600 | \$1,268,250,250 |
| Gogebic | \$1,226,526 | \$57,273,826 | \$14,405,169 | \$504,909,913 | \$24,487,761 | \$0 | \$602,303,195 | \$82,291,292 | \$684,594,487 |
| Grand Traverse | \$154,982,400 | \$1,248,367,074 | \$93,141,000 | \$5,582,211,881 | \$0 | \$0 | \$7,078,702,355 | \$276,011,050 | \$7,354,713,405 |
| Gratiot | \$882,656,722 | \$140,794,000 | \$46,945,900 | \$672,550,890 | \$0 | \$0 | \$1,742,947,512 | \$479,285,843 | \$2,222,233,355 |
| Hillsdale | \$601,182,451 | \$99,128,873 | \$41,425,676 | \$1,210,555,085 | \$0 | \$548,000 | \$1,952,840,085 | \$80,670,469 | \$2,033,510,554 |
| Houghton | \$16,195,955 | \$189,991,085 | \$19,557,360 | \$1,003,732,332 | \$16,077,267 | \$1,546,807 | \$1,247,100,806 | \$63,754,946 | \$1,310,855,752 |
| Huron | \$1,740,246,600 | \$125,929,700 | \$48,522,974 | \$1,166,910,982 | \$0 | \$0 | \$3,081,610,256 | \$722,916,018 | \$3,804,526,274 |
| Ingham | \$467,302,938 | \$2,535,914,964 | \$220,250,974 | \$6,379,509,090 | \$0 | \$2,751,000 | \$9,605,728,966 | \$668,322,256 | \$10,274,051,222 |
| Ionia | \$705,109,300 | \$149,496,300 | \$46,928,519 | \$1,525,437,753 | \$0 | \$0 | \$2,426,971,872 | \$126,557,400 | \$2,553,529,272 |

2020 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 | \$62,816,500 | \$116,086,400 | \$27,827,850 | \$1,085,040,900 | \$0 | \$4,663,200 | \$1,296,434,850 | \$94,295,100 | \$1,390,729,950 |
| Iron | \$18,378,730 | \$40,145,859 | \$41,918,889 | \$504,854,448 | \$37,813,155 | \$0 | \$643,111,081 | \$59,655,163 | \$702,766,244 |
| Isabella | \$451,021,845 | \$528,109,987 | \$36,051,200 | \$1,318,182,037 | \$0 | \$0 | \$2,333,365,069 | \$213,395,800 | \$2,546,760,869 |
| Jackson | \$465,650,980 | \$778,104,213 | \$159,393,316 | \$4,312,682,674 | \$0 | \$0 | \$5,715,831,183 | \$513,593,171 | \$6,229,424,354 |
| Kalamazoo | \$330,606,231 | \$2,326,235,900 | \$465,439,650 | \$7,586,881,125 | \$0 | \$0 | \$10,709,162,906 | \$665,952,503 | \$11,375,115,409 |
| Kalkaska | \$24,413,300 | \$53,683,600 | \$11,200,900 | \$851,574,300 | \$0 | \$0 | \$940,872,100 | \$150,267,400 | \$1,091,139,500 |
| Kent | \$408,240,000 | \$6,467,804,433 | \$1,530,251,000 | \$21,861,286,615 | \$0 | \$0 | \$30,267,582,048 | \$1,641,479,841 | \$31,909,061,889 |
| Keweenaw | \$0 | \$12,604,783 | \$202,176 | \$216,775,538 | \$2,933,813 | \$0 | \$232,516,310 | \$5,623,283 | \$238,139,593 |
| Lake | \$31,254,400 | \$58,047,300 | \$1,802,300 | \$673,963,300 | \$0 | \$0 | \$765,067,300 | \$40,725,700 | \$805,793,000 |
| Lapeer | \$463,956,491 | \$289,322,430 | \$77,150,400 | \$3,206,048,199 | \$0 | \$3,980,100 | \$4,040,457,620 | \$232,887,745 | \$4,273,345,365 |
| Leelanau | \$171,979,000 | \$194,589,790 | \$10,450,370 | \$3,623,899,805 | \$0 | \$0 | \$4,000,918,965 | \$63,712,394 | \$4,064,631,359 |
| Lenawee | \$968,581,532 | \$424,428,150 | \$114,192,700 | \$2,885,143,301 | \$0 | \$0 | \$4,392,345,683 | \$355,989,625 | \$4,748,335,308 |
| Livingston | \$264,144,350 | \$1,222,573,290 | \$338,197,690 | \$10,042,217,988 | \$0 | \$8,864,500 | \$11,875,997,818 | \$573,142,430 | \$12,449,140,248 |
| Luce | \$5,662,000 | \$16,603,138 | \$2,822,700 | \$204,824,080 | \$775,500 | \$0 | \$230,687,418 | \$10,364,983 | \$241,052,401 |
| Mackinac | \$14,355,013 | \$241,045,186 | \$19,548,472 | \$906,771,029 | \$3,851,700 | \$0 | \$1,185,571,400 | \$150,894,365 | \$1,336,465,765 |
| Macomb | \$211,847,200 | \$5,297,788,541 | \$2,456,508,026 | \$28,663,233,259 | \$0 | \$0 | \$36,629,377,026 | \$1,848,506,493 | \$38,477,883,519 |
| Manistee | \$41,699,100 | \$106,498,700 | \$27,536,700 | \$1,236,972,708 | \$0 | \$0 | \$1,412,707,208 | \$109,260,178 | \$1,521,967,386 |
| Marquette | \$12,754,340 | \$524,685,770 | \$69,048,162 | \$2,307,845,236 | \$52,242,200 | \$0 | \$2,966,575,708 | \$277,743,559 | \$3,244,319,267 |
| Mason | \$99,896,700 | \$156,511,300 | \$582,712,000 | \$1,375,324,231 | \$0 | \$0 | \$2,214,444,231 | \$147,046,700 | \$2,361,490,931 |
| Mecosta | \$198,353,360 | \$158,689,800 | \$56,637,900 | \$1,256,878,069 | \$0 | \$0 | \$1,670,559,129 | \$107,357,300 | \$1,777,916,429 |
| Menominee | \$104,443,584 | \$75,112,839 | \$40,193,499 | \$763,894,326 | \$0 | \$0 | \$983,644,248 | \$74,455,192 | \$1,058,099,440 |
| Midland | \$189,628,500 | \$540,139,100 | \$267,357,400 | \$2,439,195,000 | \$0 | \$0 | \$3,436,320,000 | \$516,735,700 | \$3,953,055,700 |
| Missaukee | \$170,772,500 | \$49,627,500 | \$9,593,200 | \$598,568,100 | \$0 | \$0 | \$828,561,300 | \$73,937,644 | \$902,498,944 |
| Monroe | \$594,653,653 | \$860,577,640 | \$685,209,795 | \$4,745,151,947 | \$0 | \$2,324,730 | \$6,887,917,765 | \$895,739,581 | \$7,783,657,346 |
| Montcalm | \$457,035,300 | \$186,644,000 | \$42,972,900 | \$1,755,740,350 | \$0 | \$0 | \$2,442,392,550 | \$233,432,000 | \$2,675,824,550 |
| Montmorency | \$21,203,922 | \$28,631,800 | \$9,177,800 | \$553,630,712 | \$0 | \$0 | \$612,644,234 | \$37,093,118 | \$649,737,352 |
| Muskegon | \$147,704,600 | \$712,674,600 | \$186,572,800 | \$4,572,055,800 | \$0 | \$0 | \$5,619,007,800 | \$336,842,500 | \$5,955,850,300 |
| Newaygo | \$233,084,800 | \$120,758,200 | \$53,341,300 | \$1,606,769,217 | \$0 | \$0 | \$2,013,953,517 | \$120,996,307 | \$2,134,949,824 |
| Oakland | \$83,078,430 | \$13,049,878,820 | \$2,458,558,940 | \$62,000,752,770 | \$0 | \$0 | \$77,592,268,960 | \$3,603,125,954 | \$81,195,394,914 |
| Oceana | \$223,672,500 | \$92,909,000 | \$39,792,800 | \$1,379,198,072 | \$0 | \$0 | \$1,735,572,372 | \$65,396,500 | \$1,800,968,872 |
| Ogemaw | \$89,474,100 | \$107,181,900 | \$8,321,900 | \$826,729,835 | \$0 | \$0 | \$1,031,707,735 | \$64,146,030 | \$1,095,853,765 |
| Ontonagon | \$10,749,391 | \$16,043,071 | \$31,892,720 | \$240,353,597 | \$21,785,495 | \$0 | \$320,824,274 | \$23,609,574 | \$344,433,848 |
| Osceola | \$137,698,000 | \$45,630,300 | \$32,333,800 | \$676,794,091 | \$0 | \$0 | \$892,456,191 | \$95,173,500 | \$987,629,691 |
| Oscoda | \$12,086,400 | \$22,610,600 | \$8,222,200 | \$389,029,915 | \$0 | \$0 | \$431,949,115 | \$48,119,900 | \$480,069,015 |
| Otsego | \$46,364,700 | \$202,528,900 | \$29,529,700 | \$1,085,909,991 | \$0 | \$0 | \$1,364,333,291 | \$244,269,546 | \$1,608,602,837 |
| Ottawa | \$727,378,200 | \$1,875,808,900 | \$853,253,256 | \$11,869,624,624 | \$0 | \$138,400 | \$15,326,203,380 | \$837,501,500 | \$16,163,704,880 |

2020 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 | \$81,144,700 | \$25,914,400 | \$27,659,900 | \$680,425,890 | \$84,000 | \$0 | \$815,228,890 | \$33,903,700 | \$849,132,590 |
| Roscommon | \$4,934,500 | \$101,831,700 | \$1,961,900 | \$1,514,374,650 | \$0 | \$0 | \$1,623,132,750 | \$50,669,200 | \$1,673,801,950 |
| Saginaw | \$760,546,756 | \$1,099,416,800 | \$167,504,400 | \$3,699,548,668 | \$21,900 | \$0 | \$5,727,038,524 | \$511,169,700 | \$6,238,208,224 |
| Saint Clair | \$481,075,525 | \$759,296,900 | \$585,743,640 | \$5,336,286,542 | \$0 | \$0 | \$7,162,402,607 | \$1,064,013,180 | \$8,226,415,787 |
| Saint Joseph | \$771,405,791 | \$199,683,200 | \$117,522,600 | \$1,708,810,929 | \$0 | \$0 | \$2,797,422,520 | \$275,345,748 | \$3,072,768,268 |
| Sanilac | \$1,330,906,363 | \$124,287,818 | \$23,769,766 | \$1,058,419,905 | \$0 | \$0 | \$2,537,383,852 | \$223,751,505 | \$2,761,135,357 |
| Schoolcraft | \$6,436,700 | \$32,553,300 | \$11,241,300 | \$362,026,646 | \$1,469,000 | \$0 | \$413,726,946 | \$54,448,294 | \$468,175,240 |
| Shiawassee | \$578,630,200 | \$217,354,290 | \$39,677,760 | \$1,617,220,516 | \$0 | \$0 | \$2,452,882,766 | \$122,646,359 | \$2,575,529,125 |
| Tuscola | \$996,990,366 | \$98,543,550 | \$38,321,500 | \$1,184,605,341 | \$0 | \$0 | \$2,318,460,757 | \$534,704,449 | \$2,853,165,206 |
| Van Buren | \$428,414,100 | \$259,893,900 | \$122,103,800 | \$3,016,051,300 | \$0 | \$0 | \$3,826,463,100 | \$613,253,400 | \$4,439,716,500 |
| Washtenaw | \$544,197,990 | \$5,113,361,273 | \$530,644,910 | \$16,429,142,339 | \$0 | \$35,013,300 | \$22,652,359,812 | \$1,240,391,927 | \$23,892,751,739 |
| Wayne | \$26,067,000 | \$11,637,139,325 | \$3,734,367,850 | \$38,192,048,501 | \$0 | \$305,400 | \$53,589,928,076 | \$4,430,718,639 | \$58,020,646,715 |
| Wexford | \$46,669,100 | \$142,938,000 | \$50,923,700 | \$998,179,575 | \$0 | \$0 | \$1,238,710,375 | \$79,513,900 | \$1,318,224,275 |
| Grand Total | \$24,553,962,563 | \$69,841,897,854 | \$19,910,622,871 | \$341,436,868,836 | \$209,386,837 | \$73,115,537 | \$456,025,854,498 | \$30,842,019,912 | \$486,867,874,410 |

APPENDIX 4

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

| 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 |

| 2017 | | |
|---|----------------------------------|--------------------------|
| | State Equalized Valuation | Taxable Valuation |
| Agricultural | \$23,373,256,261 | \$10,661,601,032 |
| Commercial | \$56,938,386,359 | \$48,109,531,086 |
| Industrial | \$17,497,180,650 | \$15,554,139,502 |
| Residential | \$289,601,352,471 | \$233,317,845,350 |
| Timber - Cutover | \$231,448,913 | \$112,350,665 |
| Developmental | \$126,402,182 | \$67,257,658 |
| Total Real Property | \$387,768,026,836 | \$307,822,725,293 |
| Total Personal Property | \$27,771,545,919 | \$27,658,447,016 |
| Total Real & Personal Property | \$415,539,572,755 | \$335,481,172,309 |

| 2016 | | |
|---|----------------------------------|--------------------------|
| | State Equalized Valuation | Taxable Valuation |
| Agricultural | \$22,795,411,527 | \$10,479,877,007 |
| Commercial | \$53,870,354,704 | \$46,766,419,902 |
| Industrial | \$16,894,199,209 | \$15,362,578,335 |
| Residential | \$274,930,187,551 | \$226,802,770,667 |
| Timber - Cutover | \$238,999,493 | \$114,315,228 |
| Developmental | \$134,757,533 | \$71,775,693 |
| Total Real Property | \$368,818,910,017 | \$299,597,736,832 |
| Total Personal Property | \$27,898,913,829 | \$27,808,021,575 |
| Total Real & Personal Property | \$396,717,823,846 | \$327,405,758,407 |

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

| 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 |
| 2017 | | | | | |
| | Final Taxable Valuation | Tax Levied | Millage Rate | Credits | Net Tax |
| Railroad Companies | \$680,137,843 | \$35,625,620 | | \$35,602,965 | \$22,655 |
| Telephone Companies | \$1,150,903,735 | \$60,284,338 | 52.38 | \$24,541,256 | \$35,743,082 |
| Car Loaning Companies | \$136,936,740 | \$7,172,746 | | \$4,725,847 | \$2,446,899 |
| Totals | \$1,967,978,318 | \$103,082,704 | | \$64,870,068 | \$38,212,636 |
| 2016 | | | | | |
| | Final Taxable Valuation | Tax Levied | Millage Rate | Credits | Net Tax |
| Railroad Companies | \$640,641,211 | \$32,249,879 | | \$32,247,236 | \$2,643 |
| Telephone Companies | \$1,203,289,376 | \$60,573,587 | 50.34 | \$25,225,891 | \$35,347,696 |
| Car Loaning Companies | \$134,007,099 | \$6,745,917 | | \$4,744,209 | \$2,001,709 |
| Totals | \$1,970,459,744 | \$99,569,383 | | \$62,217,336 | \$37,352,047 |

* 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

2020 STATE TAX COMMISSION BULLETINS

| Number | Title |
|---------|---|
| 2020-01 | 4 th Quarter Certified Interest Rates |
| 2020-02 | Millage Requests and Rollback |
| 2020-03 | County Multipliers |
| 2020-04 | 1 st Quarter Certified Interest Rates |
| 2020-05 | Interest Rates on MTT Judgments |
| 2020-06 | Alternative Energy Systems |
| 2020-07 | Mathieu Gast |
| 2020-08 | Overview of Audit Process & Designated Assessor |
| 2020-09 | Assessor Certification |
| 2020-10 | Assessor Certification Level Requirements |
| 2020-11 | 2 nd Quarter Certified Interest Rates |
| 2020-12 | Random Week for Qualified Business |
| 2020-13 | 3 rd Quarter Certified Interest Rates |
| 2020-14 | Property Tax Appeal Procedures for 2021 |
| 2020-15 | Property Tax and Equalization Calendar for 2021 |
| 2020-16 | Inflation Rate Multiplier for 2021 |
| 2020-17 | Procedural Changes for 2021 |
| 2020-18 | Interest Rates on Michigan Tax Tribunal Judgments |
| 2020-19 | 2021 Boards of Review |
| 2020-20 | Qualified Errors under MCL 211.53b |
| 2020-21 | July and December Boards of Review |