

**STATE TAX COMMISSION  
REQUIRED COUNTY CERTIFICATION LEVELS  
2014**

Certification level requirements for **Counties** are as follows:

**MAAO Level (3):**

All local assessing units within a single county have a certification level requirement of MCAO  
**OR**

The total combined state equalized value of the county is less than **\$1,927,000,000 AND** the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, does not exceed 20 percent of \$1,927,000,000 (or **\$385,000,000**).

**MMAO Level (4):**

The total combined state equalized value of the county is greater than **\$1,927,000,000**, or the total combined state equalized value in the county of the commercial and industrial real and personal classifications, including utility and special acts properties, exceeds 20 percent of \$ 1,927,000,000 (or **\$385,000,000**).

2013 State Equalized Values have been used to establish required certification levels for 2014 equalization. Certification levels for 2014 will not change as the result of any changes in County State Equalized Values in 2014.

The state equalized value of one large commercial or industrial property (major industrial facility, power plant, resort, etc.) or multiple **like** facilities (i.e. wind energy mills) that are located within the same county, may be subtracted from the total state equalized value used to calculate the level of certification required of the county equalization director. To qualify, the county must annually submit STC Form 4742 as well as documentation of a contract with an MMAO (4) assessing officer to appraise and assume appeal responsibilities of the affected parcel(s) to the State Tax Commission no later than October 31 of the year prior.

If an assessing unit enters into a contract with the county equalization director to assess one large commercial or industrial property, or multiple facilities (wind energy mills), that action will not reduce the level of certification required of the county equalization director. If an assessing unit extends into more than one county, the certification level of that assessing unit shall not be considered in establishing the certification level of a county unless more than 25 percent of the state equalized value of the assessing unit is located within that county.

The state equalized value requirements for counties shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2014 tax year's certification levels was determined using the 2013 statewide state equalized value compared to the 2012 statewide state equalized value. When an equalization director is responsible for more than one county, or for one or more counties and one or more local assessment units located outside the county, the certification level required of the equalization director must be measured by using the combined state equalized value of all of the counties and local assessment units for which that individual is responsible.

**County certification levels for 2014 were approved by the State Tax Commission on August 27, 2013 using 2013 State Equalized Values.**