

## DEPARTMENT OF TREASURY

### STATE TAX COMMISSION

#### GENERAL RULES

(By authority conferred on the state tax commission by sections 9, 84, 85, and 86 of 1965 PA 380, MCL 16.109, 16.184, 16.185, and 16.186; section 150 of 1893 PA 206, MCL 211.150; sections 1 and 3 of 1927 PA 360, MCL 209.101 and 209.103; section 18 of 1974 PA 198, MCL 207.568; section 12 of 1976 PA 438, MCL 207.612; and section 33 of 1969 PA 306, MCL 24.233; and Executive Order No. 2009-51.)

#### PART 1. GENERAL PROVISIONS

##### **R 209.1 Definitions.**

Rule 1. As used in these rules:

(a) "Act" means 1893 PA 206, MCL 211.1 to MCL 211.157 known as the general property tax act.

(b) "Assessing officer" includes, in addition to an assessor, an equalization director and employees of a county equalization department.

(c) "Assessing unit" means a township, city, or county.

(d) "Assessor" means an assessing officer of a township or city who is duly elected or appointed and certified by the commission under this act.

(e) "Commission" means the state tax commission created by 1927 PA 360, MCL 209.101 to MCL 209.107.

(f) "Equalization director" means the head of a county equalization department appointed by the county board of commissioners and certified by the state assessor's board under the act and R 211.441(3).

(g) "Equalization study" means a determination of tentative equalized valuations for each class of real and personal property based on comparisons of existing assessed valuations and

true cash valuations as prescribed by the state tax commission assessors' manual as amended by state tax commission bulletins, and shall be the beginning point for county and state equalization for the following year.

(h) "Manual" means the assessor's manual prepared and/or approved by the state tax commission in accordance with the provisions of MCL 211.10e.

History: 1979 AC; 1982 AACS; 2009 AACS; 2010 AACS; 2013 AACS.

##### **R 209.3 Rescinded.**

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.5 Rescinded.**

History: 1979 AC; 2009 AACS.

**R 209.7 Business hours; commission meetings.**

Rule 7. (1) The office of the commission is in Lansing, Michigan and is open from 8 a.m. to 12 noon and from 1 p.m. to 5 p.m. daily, except Saturdays, Sundays, and legal holidays.

(2) The commission shall meet in regular session in each of 6 months each year and at special meetings at the call of the chairman.

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.8 Filing of papers.**

Rule 8. Papers required by statute or rule to be filed with the commission shall be filed with the executive secretary of the commission.

History: 1979 AC; 2009 AACS.

**R 209.9 Representation.**

Rule 9. (1) Practice before the commission, except in a matter involving state equalization, shall be by the interested party or the party's personal representative upon presentation of adequate identification evidenced by written authorization.

(2) In a formal hearing, an individual may represent himself or herself and a partnership or corporation may be represented by a partner or officer. In any case, the individual, partnership, or corporation may be represented by an attorney or other authorized representative.

History: 1979 AC; 1982 AACS.

**R 209.10 Rescinded.**

History: 1979 AC; 1982 AACS.

**R 209.11 Rescinded.**

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.12 Rescinded**

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.13 Transcripts of meetings.**

Rule 13. (1) The state tax commission shall record the meetings. These recordings shall not be transcribed.

(2) A party who desires to transcribe a meeting, or portion of a meeting, shall furnish a copy of the transcript to the commission without cost.

(3) Copies of tapes of the meetings will be provided upon written request and payment of a fee to be determined by the commission.

History: 1979 AC; 1982 AAC; 2009 AAC; 2010 AAC.

**R 209.14 Rescinded.**

History: 1979 AC; 1982 AAC; 2009 AAC.

**R 209.15 Rescinded.**

History: 1979 AC; 1982 AAC; 2009 AAC.

**R 209.16 Exhibits presented at meetings.**

Rule 16. Documents and papers offered in evidence by the parties at a meeting before the commission shall be submitted to the commission not less than 30 days before the scheduled meeting.

History: 1979 AC; 1982 AAC; 2009 AAC; 2010 AAC.

**R 209.17 Rescinded.**

History: 1979 AC; 1982 AAC; 2009 AAC.

**R 209.18 Rescinded.**

History: 1979 AC; 2009 AAC.

**R 209.19 Briefs.**

Rule 19. At the request of the commission, parties may file briefs and reply briefs before a meeting within a time frame designated by the commission.

History: 1979 AC; 1982 AAC; 2009 AAC.

**PART 2. LOCAL PROPERTY TAXES**

**R 209.21 Rescinded.**

History: 1979 AC; 2009 AACS.

**R 209.23 Rescinded.**

History: 1979 AC; 2009 AACS.

**R 209.24 Personal property examiner; certification.**

Rule 24. (1) An application for certification as a personal property examiner shall provide a complete background of education and experience in property tax administration and shall be filed with the commission.

(2) The commission shall certify as qualified any applicant for a personal property examiner certificate who has successfully passed an examination conducted by the commission.

(3) A certificate shall be surrendered to the commission by any holder who is not employed by or is under contract with an assessor's office, county equalization department, or the commission.

(4) If a person whose certificate was surrendered reenters employment of, or contracts with, an assessor's office, county equalization department, or the commission during the term of the certificate, his or her certificate shall be restored.

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.25 Appraisal manuals.**

Rule 25. (1) Two copies of an appraisal manual, other than the current assessors' manual, which is to be used by an independent appraisal firm in Michigan, shall be submitted to the commission for approval. Any appraisal manual previously approved by the commission shall be resubmitted to the commission every 5 years for reapproval.

(2) The commission shall maintain a list of approved appraisal manuals.

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.26 Assessors; preparation of assessment roll.**

Rule 26. (1) An assessing officer shall prepare an assessment roll for the unit of government for which he or she is the duly elected or appointed assessing officer. All assessment records, market analysis studies, assessment and tax rolls, and computer databases used by the assessing officer are the property of the assessing unit and are to be available to the state tax commission and the county equalization department for the purpose of county and state equalization.

(2) The assessment roll shall be prepared in accordance with the general property tax law at the legislatively prescribed level of valuation as set forth in section 27 of the act and Const 1963, art IX, §3.

(3) The assessor shall prepare the roll using the assessors' manual or a manual approved by the commission.

(4) All entries in the annual assessment roll prepared by the assessor shall be machine-printed or handwritten in permanent ink.

(5) When a nonresident taxpayer requests, in writing, information regarding the amount of the assessment against his or her property, the assessor shall reply within a reasonable time.

(6) An assessor shall file both of the following reports:

(a) A report on form L4021 for real property shall be filed with the county equalization department immediately following adjournment of the board of review.

(b) A report detailing all of the information required on form L4022 shall be filed with the equalization department and the commission immediately following adjournment of the board of review.

(7) In presenting a plan for a real estate index number system, provided for by section 25a of the act, to the commission for approval, the assessing officer shall conform to the provisions set forth in chapter 2 of the assessors' manual.

History: 1979 AC; 1982 AACS; 2009 AACS.

#### **R 209.27 Commission assessment; conditions.**

Rule 27. The commission shall assess all the property in an assessing unit under the following conditions:

(a) Where the assessment roll was not prepared by a certified assessor, in which case the commission shall consult with the equalization department considering the contemporary resources of both the county and the commission. The commission has jurisdiction to direct the county equalization department to prepare the assessment roll.

(b) Where there is an admitted illegal assessment roll.

(c) Where the assessor failed to prepare an assessment roll.

History: 1982 AACS.

#### **R 209.28 Board of review; procedure.**

Rule 28. (1) The secretary of the board of review shall make a record of the proceedings of the board of review. The proceedings shall consist of the minutes of the proceedings of the board of review, which, together with the petitions for review, shall constitute the record of the board of review.

(2) The commission shall prescribe the minimum requirements for the record through its bulletins.

(a) A sample form for taxpayer petition to the board of review shall be furnished by the commission.

(3) The record, as prescribed by the commission, may be expanded, but shall not be less than prescribed.

(4) Each action of the board of review to change the valuation, either upon its own motion or upon petition filed by a property owner, shall be by roll call vote and shall be entered in the minutes of the board and entered by the board in permanent ink in a separate column of the assessment roll being reviewed.

History: 1979 AC; 1982 AACS; 2009 AACS.

### **PART 3. ASSESSMENT OF OMITTED OR INCORRECTLY REPORTED PROPERTY**

#### **R 209.31 General policy statement.**

Rule 31. (1) The commission does not have jurisdiction to hear a taxpayer request to remove personal property from the roll when the taxpayer fails to file or fails to timely file a personal property statement.

(2) In addition to the authority to add real property to the roll, the commission has jurisdiction to remove real property from the roll. Examples include, but are not limited to the following:

(a) Incorrect measurement.

(b) Errors of inclusion, for example, pole barn not built or placed on an incorrect parcel.

(3) The commission does not have jurisdiction to add or remove property for a period before the last change of ownership of the property.

(4) All required information shall be provided to the commission at the time a petition is filed. This includes fully filling out the form with all required information and providing a record card or applicable personal property statement or statements and any other information requested by staff. A violation of this subrule shall result in dismissal of the petition.

(5) An assessor shall file a petition under MCL 211.154 with the commission to remove real or personal property upon discovery that a correction needs to be made and when the commission has jurisdiction. For example, if a taxpayer timely filed personal property statements and an audit results in 2 years of underpayment by the taxpayer and 1 year of overpayment, then the assessor shall file for all 3 years.

(6) In subrule (5) of this rule, the assessor shall not “net out” the overpayment and underpayment, all 3 years shall be filed.

(7) The commission will not accept jurisdiction of a petition that is a dispute over classification. For example, the commission will not accept jurisdiction over petitions that indicate property was incorrectly reported as industrial real when it should be industrial personal. This dispute should be addressed through the filing of a classification appeal and not through the filing of any MCL 211.154 petition.

History: 1979 AC; 1982 AACS; 2009 AACS; 2013 AACS.

**R 209.32 Notification of omitted or erroneously reported property.**

Rule 32. (1) Any person may notify the commission, as provided in section 154 of the act, that property liable to taxation has been omitted from the assessment roll or that property has been incorrectly reported for the current year or 1 or both of the 2 immediately preceding years.

(2) If the notice is from a property owner that an erroneous property statement was timely filed with the assessing officer for the tax year, then the property owner shall file the notification on form L-4155 prescribed by the commission.

(3) If the notice is from an assessor or county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll, then he or she shall file the notification on form L-4154 as prescribed by the commission.

(4) If the notification is from a person other than a person listed in subrules (2) and (3) of this rule, the commission shall investigate the allegation.

(5) The commission shall prescribe the forms to be filed.

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.33 Notification of omitted or erroneously reported property from assessor or county equalization director.**

Rule 33. (1) A notification of omitted or erroneously reported property from an assessor or county equalization director shall contain the requested correct assessed valuation.

(2) An assessor or county equalization director shall seek concurrence of the property owner in the requested correct assessed valuation on form L4154. Form L4154 may be sent to the commission at the same time as it is sent to the property owner in order to preserve jurisdiction over an assessment year. The commission shall order an assessment, which in its judgment is proper, to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(3) If the property owner disagrees with the requested assessment, the commission shall inform the property owner and assessor, in writing, of the time and place of the meeting at which the commission shall determine an assessment.

(4) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACS; 2009 AACS.

**R 209.34 Notification of omitted or incorrectly reported property from owner.**

Rule 34. (1) A notification from a property owner of omitted or incorrectly reported property shall be initiated by submission of an L4155 form.

(2) The completed form, which shall include the requested assessment, shall be submitted to the commission, together with all of the following, if applicable:

(a) A copy of the property statement, which was filed timely for the year in question.

(b) A revised property statement.

(c) Supporting data.

(3) The property owner shall seek concurrence of the assessor in the requested assessment on form L4155. Form L4155 may be sent to the commission at the same time as it is sent to the assessor to preserve jurisdiction over an assessment year.

(4) If both the property owner and assessor concur, the commission may order an assessment which in its judgment is proper, to be placed on the current assessments roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(5) If the assessor disagrees with the proposed revised assessed valuation, the commission shall inform the property owner and assessor, in writing, of the recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(6) If both the property owner and assessor concur, the commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACS; 2009 AACS.

#### **R 209.35 Rescinded.**

History: 1979 AC; 2009 AACS.

#### **R 209.36 Rescinded.**

History: 1979 AC; 2009 AACS.

#### **R 209.37 Notification of omitted or incorrectly reported property from other than owner, assessor, or county equalization director.**

Rule 37. (1) If a notification is received from a person other than a property owner, an assessor, or a county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll for the current year or either of the 2 immediately preceding years, the commission shall investigate the allegation.

(2) Upon completion of the investigation, the commission shall transmit to the property owner and assessor the recommended assessed valuation and seek concurrence on form L-4156. The commission shall notify the property owner and assessor of the time and place of the meeting at which the commission shall determine an assessment.



(3) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

History: 1979 AC; 1982 AACCS; 2009 AACCS.

**R 209.38 Case record; availability to tax tribunal.**

Rule 38. The record in each case shall be available to the Michigan tax tribunal for subsequent proceedings as provided in section 154(4) of the act.

History: 1979 AC; 1982 AACCS; 2009 AACCS.

**R 209.39 Rescinded.**

History: 1979 AC; 1982 AACCS.

**PART 4. EQUALIZATION AND UTILITY ASSESSMENTS**

**R 209.41 Department of equalization; establishment; duties of director.**

Rule 41. (1) The county board of commissioners of each county shall establish a department of equalization and shall appoint a director of the department as provided in section 34 of the act.

(2) The equalization director shall make an equalization study of the assessed valuations and true cash value of each class of real estate and of personal property in each assessment district in the county each year for the purpose of determining the total value of the county and the valuation of each assessing district, township, and city, for county and state equalization purposes.

(3) In conducting an equalization study, the equalization director shall use only the methods and procedures prescribed by the commission in chapter 16 of the manual, as amended. Reports filed shall be on forms prescribed by, and in accordance with instructions furnished by, the commission.

(4) The equalization director shall file an interim status report with the commission not later than June 30 of each year. The report shall be on a form prescribed by the commission.

(5) The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31.

(6) The equalization director of each county shall prepare a report each year which shall recommend the equalized value of each class of real property and of personal property for each township and city in the county and shall present it to the county board of commissioners not later than the second Monday in April of each year. The equalization director shall file form L4023 for each unit in the county with the commission not later than the third Monday in April of each year.

(7) The report required in subrule (8) of this rule shall be based on the equalization study presented to the commission on the immediately preceding December 31, updated to include any further equalization study information, and the audited reports submitted by each assessing officer on forms L4021, L4022, and L4023.

(8) The equalization director of each county shall file with the commission the tabular statement of county equalization adopted by the county board of commissioners on form L4024 prescribed and furnished by the commission.

History: 1979 AC; 1982 AACCS; 2009 AACCS.

### **R 209.42 Equalization; commission responsibilities.**

Rule 42. (1) In assisting the equalization departments in the conduct of the county equalization study, the commission staff shall do all of the following:

(a) Review sales information.

(b) Review appraisal methods.

(c) Observe and report compliance or noncompliance with the manual to the commission.

(d) Review tentative forms L4030, L4031, and L4032 and provide a report to the commission by November 1.

(e) Review preliminary forms L4030, L4031, and L4032 and provide a report to the commission by February 1.

(f) Make a final report on forms L4030, L4031, and L4032 to the commission after the adoption of the equalization report by the county board of commissioners.

(2) Upon receipt by the commission of a report setting forth the methods being employed by a county equalization department will not produce an accurate determination of true cash value for a county, the commission shall promptly advise the chairperson of the county board of commissioners and the equalization director by certified mail.

(3) The reports to the commission on forms L4030, L4031, and L4032, after having been reviewed by the commission, shall be available to equalization directors for examination and copying upon request.

History: 1982 AACCS; 2009 AACCS.

### **R 209.43 State equalization procedure.**

Rule 43. (1) The commission shall convene on the second Monday in May for the purpose of receiving recommended state equalized valuation for each county.

(2) The commission shall give notice of the time and place of the meeting to each county. The notice shall be by first-class mail.

(3) The commission shall cause a copy of preliminary recommended valuations to be distributed to the representatives of each county in attendance.

(4) The commission shall hear the equalization director of each county or its duly authorized representative who desires to address the commission.

(5) The commission shall inform the county boards of commissioners of its availability for discussion with representatives of the county during the period between the second and fourth Mondays in May.

(6) The commission shall cause to be prepared and printed a tabular statement showing, by county in an aggregate amount and by county for personal property and each classification of real property, all of the following:

(a) The total assessed valuation.

(b) The valuation as equalized by the county board of commissioners for the current year.

(c) The valuation as equalized by the commission for the preceding year.

(d) The equalized valuation recommended by the state tax commission.

(e) The executive secretary shall forward a copy of such statement to the clerk of each county in the state.

(7) The commission shall hold a formal hearing on the fourth Monday in May, unless the day is a holiday, in which case the hearing shall be on the Tuesday after the fourth Monday.

(8) Upon conclusion of the hearing, the commission shall adopt, by roll call vote, the final state equalized valuation report.

(9) The executive secretary of the commission, after the determination of the commission has been filed in his or her office, shall send a certified transcript of the determination to the treasurer of each county.

History: 1979 AC; 1982 AACS; 2009 AACS.

#### **R 209.44 Assessment of utilities.**

Rule 44. (1) The annual reports of a state assessed utility shall be filed in a manner and on forms prescribed by the commission.

(2) Reports required to be filed by local governing officials listing valuation and taxes levied shall be on forms and in the manner as prescribed by the commission.

(3) The annual meeting of the commission for the annual assessment of state assessed utilities shall be conducted pursuant to MCL 207.11.

History: 2009 AACS.

#### **R 209.45 Assessment of utilities.**

Rule 45. (1) The annual reports of a state assessed utility shall be filed in a manner and on forms prescribed by the state board of assessors.

(2) Reports required to be filed by local governing officials listing valuation and taxes levied shall be on forms and in the manner as prescribed by the board.

(3) Hearings at the annual meeting of the state board of assessors shall be conducted pursuant to section 11 of Act No. 282 of the Public Acts of 1905, as amended, being S207.11 of the Michigan Compiled Laws.

History: 1979 AC.

## **PART 5. INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE**

### **R 209.51 Certificate application.**

Rule 51. An application for an industrial facilities exemption certificate for a facility to be situated in a previously established plant rehabilitation district or industrial development district shall be made on a form prescribed by and furnished by the commission. A completed application and required documents shall be filed with the commission. A local legislative body shall not approve an application or portion of an application unless it meets the requirements of 1974 PA 198, MCL 207.551 to 207.572.

History: 1982 AACCS; 2009 AACCS; 2010 AACCS.

### **R 209.52 Notice of project abandonment or construction delay.**

Rule 52. The holder of an industrial facilities exemption certificate shall notify the local unit and the commission, when a project for which the certificate was issued is abandoned and request revocation.

History: 1982 AACCS; 2009 AACCS.

### **R 209.53 Extension of time to complete project; request.**

Rule 53. (1) A request for an extension of time for completion of a project, not to exceed 1 year, including the installation of all tangible personal property, provided for in section 15(2) 1974 PA 198, MCL 207.565(2), shall be filed with the local unit of government within the final year of the 2-year construction period.

(2) Upon receipt of a request for extension, the local unit may do any of the following:

(a) Deny the request.

(b) Approve the request with no change in the ending date of the certificate that was issued.

(c) Approve the extension of time for the completion of the project and a revised ending date on the certificate, not to exceed 1 year.

(3) A request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit.

History: 1982 AACCS; 2009 AACCS; 2010 AACCS.

### **R 209.54 Revision of final project cost; approval; request for revised certificate.**

Rule 54. (1) If the final cost of a project, either the real or tangible personal property components, will exceed 10% of the estimated amount indicated on the

original application form, a certificate holder shall request in writing that the local governmental unit approve the additional cost. Upon receipt of a request, the clerk of the local governmental unit shall notify in writing the assessor and the legislative body of each taxing unit and shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(2) If the scope of the project increases by either additional real and/or tangible personal property components, the certificate holder shall file an amended application and revised list of improvements with the clerk of the local unit. Upon receipt of an amended application, the clerk of the local governmental unit shall notify in writing the assessor and the legislative body of each taxing unit and shall afford the applicant, the assessor, and a representative of the affected taxing units an opportunity for a hearing.

(3) If a local unit of government approves a revised cost or revised scope under subrule (1) or (2) of this rule, the clerk of the local unit shall forward a copy of the amended application, revised list of improvements, and resolution of approval to the commission.

History: 1982 AACCS; 2009 AACCS; 2010 AACCS.

**R 209.55 Notification certification of date of project completion; filing of final cost.**

Rule 55. (1) The holder of an industrial facilities exemption certificate shall notify the assessing officer of the local unit and the commission of the date of completion and final investment cost of a project.

(2) The notification of completion shall be in writing and shall be within 30 days of completion.

(3) The final cost of the project shall be in writing and shall be filed with the assessing officer and the commission within 90 days after completion.

History: 1982 AACCS; 2009 AACCS.

**R 209.56 Certificate duration; extension of expiration date.**

Rule 56. The commission shall not grant a certificate for real property covered under an industrial facilities tax exemption certificate that is leased unless the lessee is responsible for the property tax liability of the property for the length of the certificate.

History: 1982 AACCS; 2009 AACCS; 2010 AACCS.

**R 209.57 Consideration of application or request of revocation.**

Rule 57. All complete applications or requests of revocation for industrial facilities exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application or request of revocation received on or after November 1 shall be considered by the commission contingent upon staff availability.

History: 1982 AACCS; 2010 AACCS.

**R 209.58 Simultaneous exemptions.**

Rule 58. The commission shall not issue an industrial facilities exemption certificate for a property that is already included on another specific tax roll. Property covered under an industrial facilities exemption certificate may not be included on any other specific tax roll while receiving the industrial facilities exemption.

History: 2010 AACCS.

**R 209.61 Rescinded.**

History: 1982 AACCS; 2009 AACCS.

**R 209.62 Rescinded.**

History: 1982 AACCS; 2009 AACCS.

**PART 6. HEARINGS**

**R 209.63 Representation.**

Rule 63. In a formal hearing before the commission, an individual may represent himself or herself, and a partnership or corporation may be represented by a partner or officer. In any case, the individual, partnership, or corporation may be represented by an attorney or other authorized representative.

History: 2009 AACCS.

**R 209.64 Notice of hearings.**

Rule 64. When a matter is placed on the calendar for hearing, the commission's executive secretary shall notify the parties of the time and place of hearing not less than the required statutory notice period before the day of the hearing, which shall be not less than 14 days before the day of the hearing.

History: 2009 AACCS.

**R 209.65 Hearings.**

Rule 65. (1) A hearing before the commission shall be conducted pursuant to 1976 PA 267, MCL 15.261. Hearings regarding revocation or suspension of an assessor's certification shall be conducted under 1969 PA 306, MCL 24.201.

(2) Hearings shall be conducted informally but shall be recorded. Copies of recordings of the hearing will be provided upon written request at a fee to be determined by the commission.

History: 2009 AACS; 2010 AACS.

**R 209.66 Failure to appear.**

Rule 66. A continuance shall not be granted due to the unexcused absence of a party, a party's representative, or a party's attorney at the time and place set for the hearing before the commission. The hearing shall proceed and the case shall be regarded as submitted on the part of the absent party.

History: 2009 AACS.

**R 209.67 Evidence.**

Rule 67. (1) The commission shall take official notice, without further identification, of the contents of original records and documents in possession of the commission when duly certified copies are offered in evidence and made a part of the record. The commission may receive other documentary evidence in the form of copies or excerpts or that which is incorporated by reference.

(2) None of the following constitute evidence:

(a) Statements of counsel.

(b) Unidentified and unauthenticated documents and letters.

(c) Affidavits which have not been submitted before the hearing to the opposite party and the commission.

(d) Briefs and arguments.

History: 2009 AACS.

**R 209.68 Exhibits.**

Rule 68. (1) Documents and papers offered in evidence by the parties at a hearing before the commission shall be marked as exhibits. Exhibits offered by a taxpayer shall be marked "Taxpayer's Exhibit No. \_\_\_" and shall be consecutively numbered. Exhibits offered by any other party shall be marked "(type of party) Exhibit No. \_\_\_" and shall be consecutively numbered. Exhibits offered by the commission or its representative shall be marked "Commission Exhibit No. \_\_\_" and shall be consecutively numbered.

(2) Qualified exhibits which are submitted at a hearing shall remain with the commission until 60 days after an official order is rendered, after which they shall be returned to the party that offered them in evidence, if the party so requests.

History: 2009 AACS.

**R 209.71 Rescinded.**

History: 1984 AACCS; 2009 AACCS.

**R 209.72 Rescinded.**

History: 1984 AACCS; 2009 AACCS.

**R 209.73 Rescinded.**

History: 1984 AACCS; 2009 AACCS.

**R 209.74 Rescinded.**

History: 1984 AACCS; 2009 AACCS.

**R 209.75 Rescinded.**

History: 1984 AACCS; 2009 AACCS.

**PART 7. WATER POLLUTION CONTROL EXEMPTION CERTIFICATE**

**R 209.76 Water pollution control exemption certificate.**

Rule 76. (1) An applicant shall apply for a water pollution control exemption certificate on a form prescribed by and furnished by the commission. The applicant shall file a complete application and required documents with the commission. A preliminary review will be performed by staff. Complete water pollution applications shall be forwarded to the department of natural resources and environment for review and they will make a recommendation of approval, partial approval, or denial. The commission shall not approve an application, or portion of an application unless it meets the requirements of 1994 PA 451, MCL 324.3701 to 324.3708.

(2) Complete pollution control applications requesting exemption for new improvements, amendments, or transfers received through June 15 shall receive consideration and action by the commission before December 31. An application received on or after June 16 shall be considered by the commission contingent upon staff availability.

(3) An owner of facilities replacing equipment previously exempted under a pollution control certificate may request the adjustment of costs by application to the commission on or before October 31. Requests received on or after November 1



shall receive consideration and action by the commission contingent upon staff availability.

(4) All objections to the department of natural resources and environment application review must be received in writing by the commission within 21 days of the date of the letter informing the applicant and local unit of the recommendation of the department of natural resources and environment. Written objections received after the 21-day period will be considered untimely filed.

(5) All requests of revocation for pollution control certificates received through October 31 shall receive consideration and action by the commission before December 31. A request of revocation received on or after November 1 shall be considered by the commission contingent upon staff availability.

History: 2009 AACS; 2010 AACS.

## **PART 8. AIR POLLUTION CONTROL EXEMPTION CERTIFICATE**

### **R 209.81 Air pollution control exemption certificate.**

Rule 81. (1) An applicant shall apply for an air pollution control exemption certificate shall be made on a form prescribed by and furnished by the commission. The applicant shall file a complete application and required documents with the commission. A preliminary review will be performed by staff. A complete air pollution application shall be forwarded to the department of natural resources and environment for review and they will make a recommendation of approval, partial approval, or denial. An application, or portion of an application, shall not be approved unless it meets the requirements of 1994 PA 451, MCL 324.5901 to 324.5908.

(2) A complete pollution control applications requesting exemption for new improvements, amendments, or transfers received through June 15 shall receive consideration and action by the commission before December 31. An application received on or after June 16 shall be considered by the commission contingent up staff availability.

(3) An owner of facilities replacing equipment previously exempted under a pollution control certificate may request the adjustment of costs by application to the commission on or before October 31. Requests received on or after November 1 shall receive consideration and action by the commission contingent upon staff availability.

(4) All objections to the department of natural resources and environment application review must be received in writing by the commission within 21 days of the date of the letter informing the applicant and local unit of the recommendation of the department of natural resources and environment. Written objections received after the 21-day period will be considered untimely filed.

(5) All requests of revocation for pollution control certificates received through October 31 shall receive consideration and action by the commission before December 31. A request of revocation received on or after November 1 shall be considered by the commission contingent upon staff availability.

History: 2009 AACCS; 2010 AACCS.

## **PART 9. OBSOLETE PROPERTY REHABILITATION EXEMPTION CERTIFICATE**

### **R 209.91 Obsolete property rehabilitation exemption certificate.**

Rule 91. (1) An applicant shall apply for obsolete property rehabilitation exemption certificate on a form prescribed by and furnished by the commission. The applicant shall file a complete application and any explanatory documents as determined by the commission with the commission. A local legislative body shall not approve an application unless it meets the requirements of 2000 PA 146, MCL 125.2781 to 125.2797.

(2) All complete applications for obsolete property rehabilitation act exemption received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

(3) All obsolete property rehabilitation act applications submitted to the commission must include a statement from the assessor of the local unit indicating the type and amount of obsolescence for the facility requesting consideration of exemption.

(4) All obsolete property rehabilitation act applications submitted to the commission must indicate the prior year's actual taxable value. If the prior year's taxable value was zero (\$0) based on a prior year's tax exempt status, the local governmental unit's assessor shall determine the property's prior year actual taxable value as if the property had not been tax exempt. An obsolete property rehabilitation exemption certificate will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.

(5) The commission shall not issue an obsolete property rehabilitation exemption certificate for a property that is already included on another specific tax roll. Property covered under an obsolete property rehabilitation exemption certificate may not be included on any other specific tax roll while receiving the obsolete property rehabilitation act exemption.

History: 2009 AACCS; 2010 AACCS.

## **PART 10. NEW PERSONAL PROPERTY EXEMPTION**

### **R 209.101 New personal property exemption.**

Rule 101. (1) An applicant shall apply for new personal property tax exemption shall be made on a form prescribed by and furnished by the commission. A complete application and any explanatory documents as determined by the commission shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 1998 PA 328, MCL 211.9f.

(2) An exemption for new personal property issued by the commission shall relate to all new personal property placed within the eligible district after the date of the resolution approved by the local jurisdiction.

(3) A new personal property exemption will not be issued for a property that is already included on another specific tax roll. Property covered under a new personal property exemption may not be included on any other specific tax roll while receiving the new personal property exemption.

History: 2009 AACCS; 2010 AACCS.

## **PART 11. COMMERCIAL REHABILITATION EXEMPTION CERTIFICATE**

### **R 209.111 Commercial rehabilitation exemption certificate.**

Rule 111. (1) An applicant shall apply for commercial rehabilitation tax exemption certificates on a form prescribed by and furnished by the commission. An applicant shall file a complete application and any explanatory documents as determined by the commission with the commission.

A local legislative body shall not approve an application unless it meets the requirements of 2005 PA 210, MCL 207.841 to 207.856.

(2) All complete applications for commercial rehabilitation exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability.

(3) All commercial rehabilitation exemption applications submitted to the commission must indicate the prior year's actual taxable value. If the prior year's taxable value was zero (\$0) based on a prior year's tax exempt status, the local governmental unit's assessor shall determine the property's prior year actual taxable value as if the property had not been tax exempt. A commercial rehabilitation exemption certificate will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.

(4) A commercial rehabilitation exemption certificate will not be issued for a property that is already included on another specific tax roll. Property covered under a commercial rehabilitation exemption certificate may not be included on any other specific tax roll while receiving the commercial rehabilitation exemption.

History: 2009 AACCS; 2010 AACCS.

## **PART 12. NEIGHBORHOOD ENTERPRISE ZONE EXEMPTION CERTIFICATE**

### **R 209.112 Neighborhood enterprise zone exemption certificate.**

Rule 112. (1) An applicant shall apply for new or rehabilitation neighborhood enterprise zone exemption certificates on a form prescribed by and furnished by the commission. A complete new or rehabilitation application and any explanatory documents as determined by the commission shall be filed with the commission. A local legislative body shall not approve an application unless it meets the requirements of 1992 PA 147, MCL 207.771 to 207.787.

(2) An application for homestead neighborhood enterprise zone exemption certificates shall be made on a form prescribed by and furnished by the commission. A complete homestead application and required documents as determined by the commission shall be filed with the assessor of the local governmental unit. A local legislative body shall not approve an application unless it meets the requirements of 1992 PA 147, MCL 207.771 to 207.787.

(3) All complete applications or requests of revocation for new or rehabilitation neighborhood enterprise zone exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application or request of revocation received on or after November 1 shall be considered by the commission contingent upon staff availability.

(4) All rehabilitation neighborhood enterprise zone exemption applications submitted to the commission must indicate the prior year's actual taxable value. If the prior year's taxable value was zero (\$0) based on a prior year's tax exempt status, the local governmental unit's assessor shall determine the property's prior year actual taxable value as if the property had not been tax exempt. A rehabilitation neighborhood enterprise zone exemption certificate will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.

(5) A neighborhood enterprise zone exemption certificate will not be issued for a property that is already included on another specific tax roll. Property covered under a neighborhood enterprise zone exemption certificate may not be included on any other specific tax roll while receiving the neighborhood enterprise zone exemption.

History: 2010 AACs.

## **PART 13. COMMERCIAL FACILITIES EXEMPTION CERTIFICATE**

### **R 209.113 Commercial facilities exemption certificate.**

Rule 113. (1) An applicant shall apply for commercial facilities exemption certificates on a form prescribed by and furnished by the commission. An applicant shall file a complete application and any explanatory documents as determined by the commission with the clerk of the local governmental unit. A local legislative body shall not approve an application unless it meets the requirements of 1978 PA 255, MCL 207.651 to 207.668.

(2) The clerk of the local governmental unit shall file with the commission a copy of the commercial facilities exemption certificate and the commission shall maintain a record of all certificates filed.

(3) All commercial facilities exemption applications submitted to the commission must indicate the prior year's actual taxable value. If the prior year's taxable

value was zero (\$0) based on a prior year's tax exempt status, the local governmental unit's assessor shall determine the property's prior year actual taxable value as if the property had not been tax exempt. A commercial facilities exemption certificate will not be issued or frozen at a zero taxable value that is the result of a prior year's tax exempt status.

(4) A commercial facilities exemption certificate will not be issued for a property that is already included on another specific tax roll. Property covered under a commercial facilities exemption certificate may not be included on any other specific tax roll while receiving the commercial facilities exemption.

History: 2010 AACCS.

## **PART 14. TRAINING PROGRAMS AND EDUCATION**

### **R 209.114 Education institution information.**

Rule 114. (1) An educational institution, organization, or individual who seeks to have an assessor training program, course, or class approved shall submit a syllabus of the program course or class to the commission.

(2) The syllabus shall include all of the following information:

- (a) An outline of the course or classes offered.
- (b) The number of hours for each course.
- (c) The instructor to be used.
- (d) Reference and text material.
- (e) Any other pertinent information.

History: 2010 AACCS.

## **PART 15. RATING AND CERTIFICATION**

### **R 209.115 Rating of assessing units.**

Rule 115. An assessing unit shall be rated as to the level of certification that is required to assess or equalize the entire unit. An individual may qualify at a level higher than the level assigned to his or her unit. Ratings are subject to review and revision on an annual basis. Factors to be considered by the commission include, but are not limited to, the following:

- (a) Total state equalized value.
- (b) Percentage of value for all commercial and industrial properties.
- (c) Assistance given the local unit by the equalization department or state tax commission on special properties.
- (d) The equivalent state equalized value of property taxed pursuant to 1974 PA 198, MCL 207.551, and 1978 PA 255, MCL 207.651.
- (e) The number of residential and agricultural parcels in the local unit.

History: 2010 AACCS.

**R 209.125 Certification of individuals by level.**

Rule 125. (1) An application for certification of an individual shall be on the form prescribed by the commission. The application form shall be accompanied by a fee that is not refundable.

(2) An individual shall be certified by examination. An individual must complete in order, all levels of certification and meet all experience and education requirements as determined by the commission. Notification of examination results shall be provided pass/fail only.

(3) An individual shall assess only the properties covered by his or her certification level, unless conditional certification is granted by the commission.

(4) An individual assessing officer shall not assess, in total, property with state equalized values in excess of that which is annually determined to be the maximum equalized values, or in excess of other factors determined by the commission to be the maximum, for their level of certification.

History: 2010 AACCS.

**R 209.135 Certification of appraisal firm personnel.**

Rule 135. An appraisal firm or an individual doing business in this state and employed to make appraisals for assessment purposes shall employ a project supervisor who is certified at the level required of the assessing unit. The certification level shall be equal to the highest designated certification necessary for the units of government where the firm or individual will be conducting business. This rule shall not apply to an appraiser who is retained to prepare an appraisal for litigation purposes.

History: 2010 AACCS.

**R 209.145 Renewal of certification.**

Rule 145. (1) A certification may be renewed upon making application, paying the required fee, and providing evidence of attendance for the required number of hours of continuing education. The commission will issue a bulletin annually in accordance with MCL 211.150 and 209.104, which defines the number of continuing education hours, and any policies regarding renewal of certification. Assessors will be notified on their annual renewal application that this bulletin is available on the state tax commission website or can be mailed to them upon request. It is the responsibility of the certified individual to keep the commission informed of his or her current mailing address. Failure to receive notice by first-class mail does not nullify the annual requirement.

History: 2010 AACCS.

**R 209.155 Revocation or suspension of certification.**

Rule 155. A certification may be suspended or revoked for malfeasance of duties imposed by law, misfeasance of duties imposed by law, nonfeasance of duties imposed by law, falsification or plagiarism of an examination or an appraisal report submitted to the commission by an applicant or holder of a certification issued by the commission.

History: 2010 AACCS.