

State Tax Commission

Statement of Policy

Regarding Assumption of Jurisdiction of Assessment Rolls

- Per MCL 211.10f(1), “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.”
- The State Tax Commission deems an assessor uncertified for the purposes of signing an assessment roll if the combined State Equalized Value of all units in which the assessor is the Assessor of Record, as recorded with the State Tax Commission as of the first Monday in March, exceeds the limit approved for the assessor’s certification level. If the assessor is deemed uncertified for the purposes of signing an assessment roll, all units in which the assessor is Assessor of Record will be considered to be without a qualified certified assessing officer.
- Prior to the State Tax Commission assuming jurisdiction of an assessment roll, staff will notify the local unit of all the facts available to the State Tax Commission. Notification will include copies of complaints and any results of investigation or an Audit of Minimum Assessing Requirements (AMAR) if the reason for assumption is noncompliance with the General Property Tax Act. Copies of forms and documents received by the Commission, or a report indicating the overcertification of the assessor will be included if the reason for assumption is the absence of a qualified certified assessing officer.
- Local units will be provided not less than 21 days to respond to the facts provided by the State Tax Commission. Failure to respond by the provided deadline will be deemed implicit agreement to the facts available to the Commission.
- The Commission will review the response provided by the local unit. If the response indicates that the original facts available to the State Tax Commission were in error, accidentally or otherwise, further action in lieu of assumption of jurisdiction may be warranted. If, after the review, assumption of jurisdiction of the assessment roll is still warranted, an order will be drafted.
- The State Tax Commission will consider the order to assume jurisdiction of the assessment roll at their next regularly scheduled meeting. Notification of this action will be provided to the local unit within seven (7) days, along with information regarding what actions, if any, are required prior to jurisdiction being returned to the local unit.