

State Tax Commission Application for Waiver of County Certification Level

The equalization director for a county must possess the certification level determined by the State Tax Commission in order to hold the position of equalization director and to fulfill the requirements of county equalization. The mandatory certification level for every county in the State of Michigan is determined annually by the State Tax Commission.

Certification level waivers are intended for temporary and extraordinary circumstances only (see the annual State Tax Commission Assessor Certification Level Requirements Bulletin for details). A county that has been determined to require a MMAO equalization director based solely on containing a portion of a MMAO local unit that is split between another county, may request a waiver for reduction of the certification level requirement if the portion of a local unit's SEV within the requesting county does not exceed the MMAO certification level requirement as determined by the State Tax Commission.

A county may request a waiver of certification level by submitting the following to the State Tax Commission; 1) a fully completed Form 4826, 2) all information and documentation listed under the Required Information section below and 3) a detailed written explanation of the reason for the waiver request.

The completed application and all required documentation must be received by the State Tax Commission no later than October 31. Approved waivers are effective for the following year and expire on December 30. Allow two to four weeks for processing and notification.

COUNTY INFORMATION		
Name of Chairperson of the County Board of Commissioners	E-mail Address	Telephone Number
Name of County	Required Certification Level of County (MAAO, MMAO)	
Name of Current or Former Equalization Director	Certification Number R-	Certification Level (MAAO, MMAO)
REQUIRED INFORMATION (attach separate documents providing the required information listed below)		
<ol style="list-style-type: none"> 1. List the SEV for all local units within the county, including special act values. List the total county SEV. 2. List the SEV county totals by classification, including special act values. 3. List any single or multiple similar facilities with a large SEV within the county. Indicate facility name(s) and location(s). 4. List each local unit within the county with their required certification level for this year. 5. List the total number of parcels by classification, including special act rolls, within each local unit along with the county total by classification. 6. List the names of current county assessing administration staff, including their certification numbers and certification levels. 7. List any local unit within the county who has been approved for a reduction in the certification level requirement of their assessor. 8. Other. Provide any additional information you would like considered when reviewing this request. 		
COUNTY CERTIFICATION		
<i>I hereby certify that all the information contained within, and attached to, this application is true and accurate to the best of my knowledge, information and belief. I understand that this waiver, if granted, will be effective for one year only and must be reapplied for each subsequent year.</i>		
Equalization Director Signature	Date	
County Administrator Signature	Date	
Chairperson of the County Board of Commissioners Signature	Date	

Mail or e-mail the completed application and required documentation to:
State Tax Commission
P.O. Box 30471
Lansing, MI 48909

State-Tax-Commission@michigan.gov