

# **RABER TOWNSHIP**

# **MARCH BOARD OF REVIEW 2024**

**ASSESSOR: TINA FULLER, MAAO(3)**

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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 12 of 2023**  
**October 23, 2023**  
**2024 Property Tax Appeal Procedures**

**2024 PROPERTY TAX APPEAL PROCEDURES**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>State Tax Commission</b>	<b>Tax Tribunal</b>
2024 Assessed Value and/or Tentative Taxable Value	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2024, Industrial, Developmental, Commercial or Utility Personal Class by Petition  July 31, 2024 Residential, Timber-Cutover or Agricultural Class by Petition
2024 Poverty Exemptions Under MCL 211.7u	March 2024* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
	July or Dec 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	<u>Within 35 Days of Denial by Petition</u>
2024 Assessment Classification	March 2024*	NO REVIEW AUTHORITY	June 30, 2024	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>State Tax Commission</b>	<b>Tax Tribunal</b>
Denial by Assessor of Continuation of 2023 Qualified Agricultural Exemption for 2024	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2024	July or Dec. 2024 for 2024 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2023 and/or 2024 Tax Roll	July or Dec. 2024 for 2023 and/or 2024 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

**\*Contact your city or township for the dates of the Board of Review**



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**Bulletin 16 of 2023**  
**Inflation Rate Multiplier**  
**October 23, 2023**

**TO:** Assessors and Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Inflation Rate Multiplier for use in the 2024 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

### **Calculation of 2024 Inflation Rate Multiplier**

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2024 is as follows:

1. The 12 monthly values for October 2021 through September 2022 are averaged.
2. The 12 monthly values for October 2022 through September 2023 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

**CPI data used to calculate Inflation Rate Ratio for 2024 property taxes**

	<u>FY 2021-2022</u>		<u>FY 2022-2023</u>
Oct 2021	276.589	Oct 2022	298.012
Nov 2021	277.948	Nov 2022	297.711
Dec 2021	278.802	Dec 2022	296.797
Jan 2022	281.148	Jan 2023	299.170
Feb 2022	283.716	Feb 2023	300.840
Mar 2022	287.504	Mar 2023	301.836
Apr 2022	289.109	Apr 2023	303.363
May 2022	292.296	May 2023	304.127
Jun 2022	296.311	Jun 2023	305.109
Jul 2022	296.276	Jul 2023	305.691
Aug 2022	296.171	Aug 2023	307.026
Sep 2022	<u>296.808</u>	Sep 2023	<u>307.789</u>
Average	287.723	Average	302.289

Ratio	1.051
% Change	5.1%

**Important:** Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.05 in 2024. It is not acceptable for local units or assessors to indicate to taxpayers that they do not know how the multiplier is developed.

**Inflation Rate Multiplier (IRM) Used in the 2024 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

**2024 CAPPED VALUE = (2023 Taxable Value – LOSSES) X 1.05 + ADDITIONS**

- The formula above includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

**Inflation Rate Multiplier Used in 2024 “Headlee” Calculations**

The inflation rate multiplier of 1.051 must be used in the calculation of the 2024 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2024 “Headlee” Millage Reduction Fraction (MRF) is:

**2024 MRF = (2023 Taxable Value – LOSSES) X 1.051  
2024 Taxable Value – ADDITIONS**

## **Historical Inflation Rate Multipliers**

The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A.

<b>Year</b>	<b>IRM</b>
1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044

<b>Year</b>	<b>IRM</b>
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009
2018	1.021
2019	1.024
2020	1.019
2021	1.014
2022	1.033
2023	1.05 (Capped Value) 1.079 (Headlee)
2024	1.05 (Capped Value) 1.051 (Headlee)



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**Bulletin 18 of 2023**  
**November 14, 2023**  
**Procedural Changes for 2024**

**TO:** Assessing Officers and County Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Procedural Changes for the 2024 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2024 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

### **A. Inflation Rate Used in the 2024 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

The 2024 Capped Value Formula is as follows:

$$\mathbf{2024\ CAPPED\ VALUE = (2023\ Taxable\ Value - LOSSES) \times 1.05 + ADDITIONS}$$

The formula includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

### **B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2024**

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$24,860 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$24,860. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
1	\$14,580
2	\$19,720
3	\$24,860

<b>Size of Family Unit</b>	<b>Poverty Guidelines</b>
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$5,140

**Note:** MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

**Note:** MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.

### **C. Sales Studies**

Equalization study dates are as follows for 2024 equalization:

- Two Year Study: April 1, two years prior through March 31, current year
- Single Year Study: October 1, preceding year through September 30, current year

For 2023 studies for 2024 equalization the dates are as follows:

- Two Year Study: April 1, 2021 through March 31, 2023
- Single Year Study: October 1, 2022 through September 30, 2023

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

### **D. Property Classification**

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

**MILLAGE REPORT**

2023

21-Nov-23

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2023 TAXABLE VALUES	2023 TOTAL MILLAGE	COUNTY*****		LOCAL UNIT****		ISD*****		SUPERIOR DISTRICT LIBRARY	STATE ED TAX (SET) ALL PAY	LOCAL SCHOOL DEBT & SINK FUND ALL PAY	LOCAL SCHOOL OPERATING	2023 TOTAL TAX RATE	2023 SUMMER TAX RATE	2023 WINTER TAX RATE	UNIT NAME	COMMENTS: SPEC. ASSMT DIST
					ALLOC	EXTRA VOTED	CHRTR/ALLOC	EXTRA VOTED	ALLOC	EXTRA VOTED					PRIOR TO APPLICABLE EXEMPTION	PRIOR TO APPLICABLE EXEMPTION	PRIOR TO APPLICABLE EXEMPTION		
					SEE NOTE BELOW			SEE NOTE BELOW							SEE NOTE BELOW				
17 001	BAY MILLS - BRIMLEY SCH	17-140	66,387,112	39.6648	6.1500	2.7546	1.0000	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18.0000	40.2419	12.1500	28.0919	BAY MILLS	
17 002	BRUCE -SAULT SCH -PICKFORD SCH	17-010 17-090	87,327,117 2,120,566	41.9903 42.3603	6.1500 6.1500	2.7546 2.7546	1.6500 1.6500	3.9571 3.9571	0.2000 0.2000	2.7397 2.7397	0.4976 0.4976	6.0000 6.0000	2.3200 5.7300	18.0000 18.0000	44.2690 47.6790	12.1500 12.1500	32.1190 35.5290	BRUCE -SSM BRUCE-PICKFORD	
17 003	CHIPPEWA - BRIMLEY SCH	17-140	11,586,124	40.3148	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18.0000	40.8919	12.1500	28.7419	CHIPPEWA	
17 004	DAFTER - SS MARIE SCH -RUDYARD SCH -BRIMLEYSCH	17-010 17-110 17-140	28,350,932 7,385,647 10,674,080	41.4948 43.6148 42.3148	6.1500 6.1500 6.1500	2.7546 2.7546 2.7546	1.6500 1.6500 1.6500	2.0000 2.0000 2.0000	0.2000 0.2000 0.2000	2.7397 2.7397 2.7397	0.4976 0.4976 0.4976	6.0000 6.0000 6.0000	2.3200 3.8500 2.9000	18.0000 18.0000 18.0000	42.3119 43.8419 42.8919	12.1500 12.1500 12.1500	30.1619 31.6919 30.7419	DAFTER - SSM DAFTER - RUD DAFTER - BRIM	
17 005 & 17-041	DETOUR - DETOUR SCH (INC DETOUR VLG)	17-050	69,738,632	37.0148	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.9800	18.0000	40.9719	12.1500	28.8219	DETOUR	SEE ALSO DETOUR VILLAGE INFO
17 006	DRUMMOND ISL - DETOUR SCH	17-050	143,603,244	39.4706	6.1500	2.7546	1.6500	2.8743	0.2000	2.7397	NONE	6.0000	2.9800	18.0000	43.3486	12.1500	31.1986	DRUMMOND ISL	
17 007	HULBERT - TAHQUA SCH	48-040	12,384,975	42.1641	6.1500	2.7546	1.6500	5.4688	0.2000	2.7397	NONE	6.0000	1.9000	17.9424	44.8055	31.9924	12.8131	HULBERT	SCH MILLS LEVIED IN SUMMER ADD 10 MILLS IN SPEC POLICE DIST
17 008	KINROSS CHTR - RUDYARD SCH SEE SPECIAL NOTE BELOW	17-110	56,623,332	47.1148	6.1500	2.7546	1.6500	5.4976	0.2000	2.7397	0.4976	6.0000	3.8500	18.0000	47.3395	12.1500	35.1895	KINROSS	
17 009	PICKFORD - PICKFORD SCH	17-090	68,153,062	44.8623	6.1500	2.7546	1.6500	4.9310	0.2000	2.7397	0.4976	6.0000	5.7300	18.0000	48.6529	12.1500	36.5029	PICKFORD	
17 010	RABER - DETOUR SCH - PICKFORD SCH ***** -LES CHEN SCH	17-050 17-090 49-040	18,702,335 16,420,147 87,535	40.1587 43.5087 42.0087	6.1500 6.1500 6.1500	2.7546 2.7546 2.7546	1.6500 1.6500 1.6500	3.6390 3.6390 3.6390	0.2000 0.2000 0.2000	2.7397 2.7397 2.7397	NONE 0.4976 0.4976	6.0000 6.0000 6.0000	2.9800 5.7300 1.0000	18.0000 18.0000 18.0000	44.1133 47.3609 42.6309	12.1500 12.1500 12.1500	31.9633 35.2109 30.4809	RABER - DETOUR RABER -PICKFORD RABER -LES CHEN	
17 011	RUDYARD - RUDYARD SCH	17-110	51,885,371	45.6948	6.1500	2.7546	1.6500	6.4006	0.2000	2.7397	0.4976	6.0000	3.8500	18.0000	48.2425	12.1500	36.0925	RUDYARD	WATER & SEWER SPEC ASSESSMENT DIST
17 012	SOO - SAULT SCH	17-010	137,420,605	39.4531	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.3200	18.0000	40.3119	12.1500	28.1619	SOO	
17 013	SUGAR ISL - SAULT SCH	17-010	50,638,714	48.4412	6.1500	2.7546	1.6500	8.9021	0.2000	2.7397	0.4976	6.0000	2.3200	18.0000	49.2140	12.1500	37.0640	SUGAR ISLAND	
17 014	SUPERIOR - BRIMLEY SCH	17-140	55,646,942	40.3148	6.1500	2.7546	1.6500	NONE	0.2000	2.7397	0.4976	6.0000	2.9000	18.0000	40.8919	12.1500	28.7419	SUPERIOR	
17 015	TROUT LAKE - RUDYARD SCH	17-110	35,227,249	42.2648	6.1500	2.7546	1.6500	0.6500	0.2000	2.7397	0.4976	6.0000	3.8500	18.0000	42.4919	12.1500	30.3419	TROUT LAKE	
17 016	WHITEFISH - WHITEFISH SCH	17-160	83,882,410	40.9375	6.1500	2.7546	1.6500	3.1340	0.2000	2.7397	NONE	6.0000	1.2500	17.9681	41.8464	12.1500	29.6964	WHITEFISH	2 MILLS LEVIED STRAITS EMS
17-041	DETOUR VILLAGE - (inc TWP millages) -DETOUR SCH	17-041	23,414,819	43.8285	6.1500	2.7546	8.6844	1.6500	0.2000	2.7397	NONE	6.0000	2.9800	18.0000	49.1587	20.8344	28.3243	DETOUR VILLAGE	
17 051	CITY OF SS MARIE **** -SAULT SCH	17-010	312,311,279	61.4919	6.1500	2.7546	16.7298	6.9038	0.2000	2.7397	0.4976	6.0000	2.3200	18.0000	62.2955	45.9436	16.3519	CITY OF SS MARIE	
TOTAL TAXABLE VALUE			1,326,557,410																

\*\*\*\*\*IMPORTANT ADDITIONAL INFORMATION\*\*\*\*\*

\*\*\*\*\*NOTE: CHIPPEWA COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT WHICH IS SUBJECT TO A SPECIFIC TAX RATE OF \$1.35 PER ACRE.

THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.

PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY ARE ENTITLED TO 100% EXEMPTION FROM STATE EDUCATION & LOCAL SCHOOL OPERATING MILLAGE, DEDUCT THOSE TWO MILLAGES FROM TOTAL ANNUAL TAX RATE.  
FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

SUPERIOR DISTRICT LIBRARY DOES NOT LEVY MILLAGE IN ALL UNITS OF CHIPPEWA COUNTY.

\*\*\*REGARDING CITY OF SAULT STE MARIE ONLY: CITY MILLAGES, COUNTY ALLOCATED, STATE ED MILLAGES, HALF OF SCHOOL OPERATING and SCHOOL DEBT MILLAGE ARE LEVIED IN SUMMER.

JENNIFER M. GRANHOLM  
Governor



State of Michigan  
department of treasury  
lansing

Jay B. Rising  
State Treasurer

**DATE:** October 25, 2005

**TO:** Assessors and Equalization Directors

**FROM:** State Tax Commission (STC)

**SUBJECT:** Following Sales

It has come to the attention of the State Tax Commission that some assessors are engaging in a practice that the STC considers to be the illegal practice of "following sales". The STC defines "following sales" in STC Bulletin 19 of 1997 as follows:

**"Following sales" is described in the State Tax Commission Assessor's Manual as the practice of ignoring the assessments of properties which HAVE NOT RECENTLY SOLD while making significant changes to the assessments of properties which HAVE RECENTLY SOLD.**

**"Following sales" can also be described as the practice of assessing properties which HAVE RECENTLY SOLD significantly differently from properties which HAVE NOT RECENTLY SOLD.**

The practice of concern to the Commission is the practice of singling out sale properties for inspection to determine whether there is some error in the assessment or taxable value, such as omitted property, while disregarding properties which have not sold.

Examining and reviewing all properties in an assessing jurisdiction for discrepancies, including "omitted property", is a good assessing practice. The examination and review of properties, with a bias toward sold properties, is "following sales", and is not a good assessing practice. It is not acceptable to single out low-ratio sale properties, high-ratio sale properties, or sale properties in general and examine them for omitted property or any other characteristic needing adjustment (e.g. - class of construction, depreciation, or economic condition factor) while disregarding properties which have not sold. This practice is a form of the illegal practice of 'following sales'.

Some assessors point to the following quote from STC Bulletin 19 of 1997 as justification for inspecting sale properties:

**"Following sales" is both UNCONSTITUTIONAL AND ILLEGAL. An exception would occur where an assessor inspects a property after a transfer of ownership and discovers that there is omitted property such as a garage which was built in the past but was not included in the assessment and was not noted on the assessment card. In this case, the assessor must include the omitted property in the assessed value for the year following the transfer of ownership.**

This excerpt from STC Bulletin 19 of 1997 intends that, in the normal course of business, when an assessing officer discovers omitted property on a property, the omitted property must be included in the following year's assessment and, to the extent required by MCL 211.34d (1)(b)(i), in the capped value. This practice is not "following sales" because there is no distinction between the treatment of properties that experienced a "transfer of ownership" and those that did not. In other words, when reviewing neighborhoods, it is necessary to fix errors on parcels that have coincidentally sold. However, if an assessor uses the fact that a parcel has sold (high-ratio or low-ratio sale) to trigger a review of the parcel, the assessor is guilty of "following sales".

MCL 211.27(5) reads, in part, as follows:

**In determining the true cash value of the transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction."**

The practice of using the sale or transfer of properties as a criterion for the review or examination of parcels likely results in differing values, and clearly results in a different "valuation method", for transferred properties, which violates the statute. Additionally, this practice may result in a different level of assessment for transferred properties, which violates the uniformity requirement of Article IX, Section 3 of the Constitution of Michigan.

**Important Note:** If a property that sold in a prior year was subject to the exemption for normal repairs, replacements and maintenance provided by MCL 211.27(2), the value of the normal repairs, replacements and maintenance made by the seller must be returned to the assessment roll as an addition. The amount of the addition shall be 50% of the true cash value of the previously exempt property. Please see STC Bulletin 17 of 1995 for more information about the exemption provided by MCL 211.27(2). **This requirement to return the value of normal repairs, replacements and maintenance to the assessment roll after a sale does not allow the assessor to single out sale properties for inspection to determine whether there is omitted property while disregarding properties which have not sold.**

**Policy of the State Tax Commission regarding the practice of "Following Sales":**

The State Tax Commission, at its meeting on October 25, 2005 adopted the following policy regarding the practice of "following sales": If the State Tax Commission becomes aware that an assessor is "following sales", the Commission will notify the assessor and require that the assessor indicate in writing his/her understanding of the practice of "following sales" and commit in writing not to engage in that practice. If the State Tax Commission later becomes aware that the same assessor is continuing to engage in the practice of "following sales", the Commission will refer the matter to the State Assessors Board for its consideration as to whether action is warranted under its authority to revoke an assessor's certification. If the situation warrants it, the Commission may go directly to the second step outlined in this policy when it becomes aware that an assessor is "following sales".

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.34c Classification of assessable property; tabulation of assessed valuations; transmittal of tabulation and other statistical information; description; buildings on leased land as improvements; total usage of parcel which includes more than 1 classification; notice to assessor and protest of assigned classification; decision; petition; arbitration; determination final and binding; appeal by department; construction of section; separate assessment roll for certain property.**

Sec. 34c. (1) Not later than the first Monday in March in each year, the assessor shall classify every item of assessable property according to the definitions contained in this section. Following the March board of review, the assessor shall tabulate the total number of items and the valuations as approved by the board of review for each classification and for the totals of real and personal property in the local tax collecting unit. The assessor shall transmit to the county equalization department and to the state tax commission the tabulation of assessed valuations and other statistical information the state tax commission considers necessary to meet the requirements of this act and 1911 PA 44, MCL 209.1 to 209.8.

(2) The classifications of assessable real property are described as follows:

(a) Agricultural real property includes parcels used partially or wholly for agricultural operations, with or without buildings. For taxes levied after December 31, 2002, agricultural real property includes buildings on leased land used for agricultural operations. If a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property. Contiguity is not broken by a boundary between local tax collecting units, a section boundary, a road, a right-of-way, or property purchased or taken under condemnation proceedings by a public utility for power transmission lines if the 2 parcels separated by the purchased or condemned property were a single parcel prior to the sale or condemnation. For purposes of this subsection, contiguity requires that the parcel classified as agricultural real property by reason of its agriculture use and the vacant parcel, wooded parcel, or parcel on which is located 1 or more agricultural outbuildings must be immediately adjacent to each other, without intervening parcels that do not qualify for classification as agricultural real property based on their actual agricultural use. It is the intent of the legislature that if a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property even if the contiguous parcels are located in different local tax collecting units. Property shall not lose its classification as agricultural real property as a result of an owner or lessee of that property implementing a wildlife risk mitigation action plan. As used in this subdivision:

(i) "Agricultural outbuilding" means a building or other structure primarily used for agricultural operations.

(ii) "Agricultural operations" means the following:

(A) Farming in all its branches, including cultivating soil.

(B) Growing and harvesting any agricultural, horticultural, or floricultural commodity.

(C) Dairying.

(D) Raising livestock, bees, fish, fur-bearing animals, or poultry, including operating a game bird hunting preserve licensed under part 417 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.41701 to 324.41712, and also including farming operations that harvest cervidae on site where not less than 60% of the cervidae were born as part of the farming operation. As used in this subparagraph, "livestock" includes, but is not limited to, cattle, sheep, new world camelids, goats, bison, privately owned cervids, ratites, swine, equine, poultry, aquaculture, and rabbits. Livestock does not include dogs and cats.

(E) Raising, breeding, training, leasing, or boarding horses.

(F) Turf and tree farming.

(G) Performing any practices on a farm incident to, or in conjunction with, farming operations. A commercial storage, processing, distribution, marketing, or shipping operation is not part of agricultural operations.

(iii) "Project" means certain risk mitigating measures, which may include, but are not limited to, the following:

(A) Making it difficult for wildlife to access feed by storing livestock feed securely, restricting wildlife access to feeding and watering areas, and deterring or reducing wildlife presence around livestock feed by storing feed in an enclosed barn, wrapping bales or covering stacks with tarps, closing ends of bags, storing grains in animal-proof containers or bins, maintaining fences, practicing small mammal and rodent control, or feeding away from wildlife cover.

(B) Minimizing wildlife access to livestock feed and water by feeding livestock in an enclosed area, feeding in open areas near buildings and human activity, removing extra or waste feed when livestock are moved, using hay feeders to reduce waste, using artificial water systems to help keep livestock from sharing water sources with wildlife, fencing off stagnant ponds, wetlands, or areas of wildlife habitats that pose a disease risk, and keeping mineral feeders near buildings and human activity or using devices that restrict wildlife usage.

(iv) "Wildlife risk mitigation action plan" means a written plan consisting of 1 or more projects to help reduce the risks of a communicable disease spreading between wildlife and livestock that is approved by the department of agriculture and rural development under the animal industry act, 1988 PA 466, MCL 287.701 to 287.746.

(b) Commercial real property includes the following:

(i) Platted or unplatted parcels used for commercial purposes, whether wholesale, retail, or service, with or without buildings.

(ii) Parcels used by fraternal societies.

(iii) Parcels used as golf courses, boat clubs, ski areas, or apartment buildings with more than 4 units.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for commercial purposes.

(c) Developmental real property includes parcels containing more than 5 acres without buildings, or more than 15 acres with a market value in excess of its value in use. Developmental real property may include farm land or open space land adjacent to a population center, or farm land subject to several competing valuation influences.

(d) Industrial real property includes the following:

(i) Platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings.

(ii) Parcels used for utilities sites for generating plants, pumping stations, switches, substations, compressing stations, warehouses, rights-of-way, flowage land, and storage areas.

(iii) Parcels used for removal or processing of gravel, stone, or mineral ores.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for industrial purposes.

(v) For taxes levied after December 31, 2002, buildings on leased land for utility purposes.

(e) Residential real property includes the following:

(i) Platted or unplatted parcels, with or without buildings, and condominium apartments located within or outside a village or city, which are used for, or probably will be used for, residential purposes.

(ii) Parcels that are used for, or probably will be used for, recreational purposes, such as lake lots and hunting lands, located in an area used predominantly for recreational purposes.

(iii) For taxes levied after December 31, 2002, a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(f) Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size, cutover forest land with little or no merchantable products, and marsh lands or other barren land. However, when a typical purchase of this type of land is for residential or recreational uses, the classification shall be changed to residential.

(3) The classifications of assessable personal property are described as follows:

(a) Agricultural personal property includes any agricultural equipment and produce not exempt by law.

(b) Commercial personal property includes the following:

(i) All equipment, furniture, and fixtures on commercial parcels, and inventories not exempt by law.

(ii) All outdoor advertising signs and billboards.

(iii) Well drilling rigs and other equipment attached to a transporting vehicle but not designed for operation while the vehicle is moving on the highway.

(iv) Unlicensed commercial vehicles or commercial vehicles licensed as special mobile equipment or by temporary permits.

(c) Industrial personal property includes the following:

(i) All machinery and equipment, furniture and fixtures, and dies on industrial parcels, and inventories not exempt by law.

(ii) Personal property of mining companies.

(d) For taxes levied before January 1, 2003, residential personal property includes a home, cottage, or

cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(e) Utility personal property includes the following:

(i) Electric transmission and distribution systems, substation equipment, spare parts, gas distribution systems, and water transmission and distribution systems.

(ii) Oil wells and allied equipment such as tanks, gathering lines, field pump units, and buildings.

(iii) Inventories not exempt by law.

(iv) Gas wells with allied equipment and gathering lines.

(v) Oil or gas field equipment stored in the open or in warehouses such as drilling rigs, motors, pipes, and parts.

(vi) Gas storage equipment.

(vii) Transmission lines of gas or oil transporting companies.

(4) For taxes levied before January 1, 2003, buildings on leased land of any classification are improvements where the owner of the improvement is not the owner of the land or fee, the value of the land is not assessed to the owner of the building, and the improvement has been assessed as personal property pursuant to section 14(6).

(5) If the total usage of a parcel includes more than 1 classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

(6) An owner of any assessable property who disputes the classification of that parcel shall notify the assessor and may protest the assigned classification to the March board of review. An owner or assessor may appeal the decision of the March board of review by filing a petition with the state tax commission not later than June 30 in that tax year. The state tax commission shall arbitrate the petition based on the written petition and the written recommendations of the assessor and the state tax commission staff. An appeal may not be taken from the decision of the state tax commission regarding classification complaint petitions and the state tax commission's determination is final and binding for the year of the petition.

(7) The department of treasury may appeal the classification of any assessable property to the residential and small claims division of the Michigan tax tribunal not later than December 31 in the tax year for which the classification is appealed.

(8) This section shall not be construed to encourage the assessment of property at other than the uniform percentage of true cash value prescribed by this act.

(9) The assessor of each city or township in which is located property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, shall place that property on an assessment roll that is separate from the assessment roll prepared under section 24. For purposes of calculating the debt limitation imposed by section 11 of article VII of the state constitution of 1963, the separate assessment roll for property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, required by this subsection shall be combined with the assessment roll prepared under section 24.

**History:** Add. 1978, Act 381, Imd. Eff. July 27, 1978;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2006, Act 214, Imd. Eff. June 21, 2006;—Am. 2006, Act 278, Imd. Eff. July 7, 2006;—Am. 2006, Act 376, Imd. Eff. Sept. 22, 2006;—Am. 2006, Act 646, Imd. Eff. Jan. 5, 2007;—Am. 2011, Act 320, Imd. Eff. Dec. 27, 2011;—Am. 2012, Act 368, Imd. Eff. Dec. 14, 2012;—Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012.

**Compiler's note:** Enacting section 1 of Act 646 of 2006 provides:

"Enacting section 1. It is the intent of the legislature that this amendatory act shall not change the status of property subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, in regard to school operating mills levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211."

For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

**Popular name:** Act 206

## **E. Public Act 660 of 2018 Training Requirements**

### **Required Training: Assessors and Support Staff**

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

### **Required Training: Board of Review members**

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

## F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on September 29, 2023. Summaries of the changes are in the Tribunal's November 3, 2022 and October 10, 2023 newsletters.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated.

The Tax Tribunal asks that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal).

## G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2024 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse must file the application to claim the exemption for 2024 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

The July and December Board of Review can hear an appeal by an unremarried surviving spouse of a denial of the exemption **for 2023 only** if there was a denial issued by the 2023 March, July, or December Board of Review.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025 remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor. Disabled veterans or unremarried surviving spouses will need to file an application in both 2024 and 2025 to claim the exemption for those tax years.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

## **H. Qualified Heavy Equipment Rental Personal Property Exemption**

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

**Qualified heavy equipment rental personal property** (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit the information contained in the statement and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to [Treas-QHERPP@michigan.gov](mailto:Treas-QHERPP@michigan.gov)

More information is available in Bulletin 18 of 2022.

## **I. Small Business Taxpayer Personal Property Tax Exemption**

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2024 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

### **Personal Property Valued Less Than \$80,000**

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

### **Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000**

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement* and any other required parcel information to the Department of Treasury no later than April 1 each year.

## **J. EMPP and ESA Reminders**

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption. A Combined Document (Form 5278) needs to be filed to claim the EMPP exemption only on those parcels that did not receive the EMPP exemption in the immediately preceding year. Taxpayers will report the addition or removal of exempt property from their parcel on their ESA Statement filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2024. Assessors should report receipt of any Form 5277 in their CAMA software.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter

confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of “eligible manufacturing personal property,” identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

In September and October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to *any* parcel located in *any* local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

More information is available in the Assessors Guide to EMPP and ESA available online at [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **K. Omitted or Incorrectly Reported Property (MCL 211.154)**

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2021 and 2022, the property record card for 2021 and the property record card for 2022 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that

the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at [Treas-154petitions@michigan.gov](mailto:Treas-154petitions@michigan.gov). Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions).

## **L. Authority of July and December Boards of Review**

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(6), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 13 of 2022 and 14 of 2022 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a PRE.** Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to grant timely filed Disabled Veterans Exemptions, thus nullifying the need to take Disabled Veteran Exemption applications to the Board of Review. PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review authority for granting Disabled Veteran Exemptions as a "qualified error".

## **M. 2024 State Tax Commission Updates Class**

At the August 22, 2023 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

**ALL certified assessing officers (MCAO, MAAO, MMAO) and ALL certified assessing technicians (MCAT) must take the 2024 STC Updates Class as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2023 and ending October 31, 2024.**

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

## **N. Online Education Portal and MiSUITE Login**

### **STC Online Education Portal**

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email [State-Tax-Commission@michigan.gov](mailto:State-Tax-Commission@michigan.gov). If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

### **MiSUITE**

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email [Treas-MiSUITEHelp@michigan.gov](mailto:Treas-MiSUITEHelp@michigan.gov).

**OPEN MEETINGS ACT**  
**Act 267 of 1976**

AN ACT to require certain meetings of certain public bodies to be open to the public; to require notice and the keeping of minutes of meetings; to provide for enforcement; to provide for invalidation of governmental decisions under certain circumstances; to provide penalties; and to repeal certain acts and parts of acts.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

*The People of the State of Michigan enact:*

**15.261 Short title; effect of act on certain charter provisions, ordinances, or resolutions.**

Sec. 1. (1) This act shall be known and may be cited as the "Open meetings act".

(2) This act shall supersede all local charter provisions, ordinances, or resolutions which relate to requirements for meetings of local public bodies to be open to the public.

(3) After the effective date of this act, nothing in this act shall prohibit a public body from adopting an ordinance, resolution, rule, or charter provision which would require a greater degree of openness relative to meetings of public bodies than the standards provided for in this act.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.262 Definitions.**

Sec. 2. As used in this act:

(a) "Public body" means any state or local legislative or governing body, including a board, commission, committee, subcommittee, authority, or council, that is empowered by state constitution, statute, charter, ordinance, resolution, or rule to exercise governmental or proprietary authority or perform a governmental or proprietary function; a lessee of such a body performing an essential public purpose and function pursuant to the lease agreement; or the board of a nonprofit corporation formed by a city under section 4o of the home rule city act, 1909 PA 279, MCL 117.4o.

(b) "Meeting" means the convening of a public body at which a quorum is present for the purpose of deliberating toward or rendering a decision on a public policy, or any meeting of the board of a nonprofit corporation formed by a city under section 4o of the home rule city act, 1909 PA 279, MCL 117.4o.

(c) "Closed session" means a meeting or part of a meeting of a public body that is closed to the public.

(d) "Decision" means a determination, action, vote, or disposition upon a motion, proposal, recommendation, resolution, order, ordinance, bill, or measure on which a vote by members of a public body is required and by which a public body effectuates or formulates public policy.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 2001, Act 38, Imd. Eff. July 11, 2001.

**15.263 Meetings, decisions, and deliberations of public body; requirements; attending or addressing meeting of public body; tape-recording, videotaping, broadcasting, and telecasting proceedings; accommodation of absent members; remote attendance; rules; exclusion from meeting; exemptions.**

Sec. 3. (1) All meetings of a public body must be open to the public and must be held in a place available to the general public. All persons must be permitted to attend any meeting except as otherwise provided in this act. The right of a person to attend a meeting of a public body includes the right to tape-record, to videotape, to broadcast live on radio, and to telecast live on television the proceedings of a public body at a public meeting. The exercise of this right does not depend on the prior approval of the public body. However, a public body may establish reasonable rules and regulations in order to minimize the possibility of disrupting the meeting.

(2) All decisions of a public body must be made at a meeting open to the public. For purposes of any meeting subject to this section, except a meeting of any state legislative body at which a formal vote is taken, the public body shall, subject to section 3a, establish the following procedures to accommodate the absence of any member of the public body due to military duty, a medical condition, or a statewide or local state of emergency or state of disaster declared pursuant to law or charter by the governor or a local official or local governing body that would risk the personal health or safety of members of the public or the public body if the meeting were held in person:

(a) Procedures by which the absent member may participate in, and vote on, business before the public body, including, but not limited to, procedures that provide for both of the following:

(i) Two-way communication.

(ii) For each member of the public body attending the meeting remotely, a public announcement at the

outset of the meeting by that member, to be included in the meeting minutes, that the member is in fact attending the meeting remotely. If the member is attending the meeting remotely for a purpose other than for military duty, the member's announcement must further identify specifically the member's physical location by stating the county, city, township, or village and state from which he or she is attending the meeting remotely.

(b) Procedures by which the public is provided notice of the absence of the member and information about how to contact that member sufficiently in advance of a meeting of the public body to provide input on any business that will come before the public body.

(3) All deliberations of a public body constituting a quorum of its members must take place at a meeting open to the public except as provided in this section and sections 7 and 8.

(4) A person must not be required as a condition of attendance at a meeting of a public body to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance.

(5) A person must be permitted to address a meeting of a public body under rules established and recorded by the public body. The legislature or a house of the legislature may provide by rule that the right to address may be limited to prescribed times at hearings and committee meetings only.

(6) A person must not be excluded from a meeting otherwise open to the public except for a breach of the peace actually committed at the meeting.

(7) This act does not apply to the following public bodies, but only when deliberating the merits of a case:

(a) The Michigan compensation appellate commission operating as described in either of the following:

(i) Section 274 of the worker's disability compensation act of 1969, 1969 PA 317, MCL 418.274.

(ii) Section 34 of the Michigan employment security act, 1936 (Ex Sess) PA 1, 421.34.

(b) The state tenure commission created in section 1 of article VII of 1937 (Ex Sess) PA 4, MCL 38.131, when acting as a board of review from the decision of a controlling board.

(c) The employment relations commission or an arbitrator or arbitration panel created or appointed under 1939 PA 176, MCL 423.1 to 423.30.

(d) The Michigan public service commission created under 1939 PA 3, MCL 460.1 to 460.11.

(8) This act does not apply to an association of insurers created under the insurance code of 1956, 1956 PA 218, MCL 500.100 to 500.8302, or other association or facility formed under that act as a nonprofit organization of insurer members.

(9) This act does not apply to a committee of a public body that adopts a nonpolicymaking resolution of tribute or memorial, if the resolution is not adopted at a meeting.

(10) This act does not apply to a meeting that is a social or chance gathering or conference not designed to avoid this act.

(11) This act does not apply to the Michigan veterans' trust fund board of trustees or a county or district committee created under 1946 (1st Ex Sess) PA 9, MCL 35.602 to 35.610, when the board of trustees or county or district committee is deliberating the merits of an emergent need. A decision of the board of trustees or county or district committee made under this subsection must be reconsidered by the board or committee at its next regular or special meeting consistent with the requirements of this act. "Emergent need" means a situation that the board of trustees, by rules promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, determines requires immediate action.

(12) As used in subsection (2):

(a) "Formal vote" means a vote on a bill, amendment, resolution, motion, proposal, recommendation, or any other measure on which a vote by members of a state legislative body is required and by which the state legislative body effectuates or formulates public policy.

(b) "Medical condition" means an illness, injury, disability, or other health-related condition.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1981, Act 161, Imd. Eff. Nov. 30, 1981;—Am. 1986, Act 269, Imd. Eff. Dec. 19, 1986;—Am. 1988, Act 158, Imd. Eff. June 14, 1988;—Am. 1988, Act 278, Imd. Eff. July 27, 1988;—Am. 2016, Act 504, Eff. Apr. 9, 2017;—Am. 2018, Act 485, Eff. Mar. 29, 2019;—Am. 2020, Act 228, Imd. Eff. Oct. 16, 2020.

**Administrative rules:** R 35.621 of the Michigan Administrative Code.

### **15.263a Electronic public meetings; telephonic or video conferencing; permissibility under certain circumstances; 2-way communication required; advance notice of electronic meetings; availability of agenda; registration requirement prohibited; remote participation limited to military duty or medical condition.**

Sec. 3a. (1) A meeting of a public body held, in whole or in part, electronically by telephonic or video conferencing in compliance with this section and, except as otherwise required in this section, all of the provisions of this act applicable to a nonelectronic meeting, is permitted by this act in the following

circumstances:

(a) Before January 1, 2021 and retroactive to March 18, 2020, any circumstances, including, but not limited to, any of the circumstances requiring accommodation of absent members described in section 3(2).

(b) On and after January 1, 2021 through December 31, 2021, only those circumstances requiring accommodation of members absent due to military duty, a medical condition, or a statewide or local state of emergency or state of disaster as described in section 3(2). For the purpose of permitting an electronic meeting due to a local state of emergency or state of disaster, this subdivision applies only as follows:

(i) To permit the electronic attendance of a member of the public body who resides in the affected area.

(ii) To permit the electronic meeting of a public body that usually holds its meetings in the affected area.

(c) After December 31, 2021, only in the circumstances requiring accommodation of members absent due to military duty as described in section 3(2).

(2) A meeting of a public body held electronically under this section must be conducted in a manner that permits 2-way communication so that members of the public body can hear and be heard by other members of the public body, and so that public participants can hear members of the public body and can be heard by members of the public body and other participants during a public comment period. A public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting.

(3) Except as otherwise provided in subsection (8), a physical place is not required for an electronic meeting held under this section, and members of a public body and members of the public participating electronically in a meeting held under this section that occurs in a physical place are to be considered present and in attendance at the meeting for all purposes.

(4) If a public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, in addition to any other notices that may be required under this act, post advance notice of a meeting held electronically under this section on a portion of the public body's website that is fully accessible to the public. The public notice on the website must be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled or electronic public meetings that is accessible through a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of nonregularly scheduled or electronic public meetings. Subject to the requirements of this section, any scheduled meeting of a public body may be held as an electronic meeting under this section if a notice consistent with this section is posted at least 18 hours before the meeting begins. Notice of a meeting of a public body held electronically must clearly explain all of the following:

(a) Why the public body is meeting electronically.

(b) How members of the public may participate in the meeting electronically. If a telephone number, internet address, or both are needed to participate, that information must be provided specifically.

(c) How members of the public may contact members of the public body to provide input or ask questions on any business that will come before the public body at the meeting.

(d) How persons with disabilities may participate in the meeting.

(5) Beginning on the effective date of the amendatory act that added this section, if an agenda exists for an electronic meeting held under this section by a public body that directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, on a portion of the website that is fully accessible to the public, make the agenda available to the public at least 2 hours before the electronic meeting begins. This publication of the agenda does not prohibit subsequent amendment of the agenda at the meeting.

(6) A public body shall not, as a condition of participating in an electronic meeting of the public body held under this section, require a person to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance, other than mechanisms established and required by the public body necessary to permit the person to participate in a public comment period of the meeting.

(7) Members of the general public otherwise participating in a meeting of a public body held electronically under this section are to be excluded from participation in a closed session of the public body held electronically during that meeting if the closed session is convened and held in compliance with the requirements of this act applicable to a closed session.

(8) At a meeting held under this section that accommodates members absent due to military duty or a medical condition, only those members absent due to military duty or a medical condition may participate remotely. Any member who is not on military duty or does not have a medical condition must be physically

present at the meeting to participate.

**History:** Add. 2020, Act 228, Imd. Eff. Oct. 16, 2020.

#### **15.264 Public notice of meetings generally; contents; places of posting.**

Sec. 4. The following provisions shall apply with respect to public notice of meetings:

(a) A public notice shall always contain the name of the public body to which the notice applies, its telephone number if one exists, and its address.

(b) A public notice for a public body shall always be posted at its principal office and any other locations considered appropriate by the public body. Cable television may also be utilized for purposes of posting public notice.

(c) If a public body is a part of a state department, part of the legislative or judicial branch of state government, part of an institution of higher education, or part of a political subdivision or school district, a public notice shall also be posted in the respective principal office of the state department, the institution of higher education, clerk of the house of representatives, secretary of the state senate, clerk of the supreme court, or political subdivision or school district.

(d) If a public body does not have a principal office, the required public notice for a local public body shall be posted in the office of the county clerk in which the public body serves and the required public notice for a state public body shall be posted in the office of the secretary of state.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 87, Imd. Eff. Apr. 19, 1984.

#### **15.265 Public notice of regular meetings, change in schedule of regular meetings, rescheduled regular meetings, or special meetings; posting; statement of date, time, and place; website; recess or adjournment; emergency sessions; emergency public meeting; meeting in residential dwelling; limitation; notice; duration requirement.**

Sec. 5. (1) A meeting of a public body shall not be held unless public notice is given as provided in this section by a person designated by the public body.

(2) For regular meetings of a public body, there shall be posted within 10 days after the first meeting of the public body in each calendar or fiscal year a public notice stating the dates, times, and places of its regular meetings.

(3) If there is a change in the schedule of regular meetings of a public body, there shall be posted within 3 days after the meeting at which the change is made, a public notice stating the new dates, times, and places of its regular meetings.

(4) Except as provided in this subsection or in subsection (6), for a rescheduled regular or a special meeting of a public body, a public notice stating the date, time, and place of the meeting shall be posted at least 18 hours before the meeting in a prominent and conspicuous place at both the public body's principal office and, if the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, on a portion of the website that is fully accessible to the public. The public notice on the website shall be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled public meetings and accessible via a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of those nonregularly scheduled public meetings. The requirement of 18-hour notice does not apply to special meetings of subcommittees of a public body or conference committees of the state legislature. A conference committee shall give a 6-hour notice. A second conference committee shall give a 1-hour notice. Notice of a conference committee meeting shall include written notice to each member of the conference committee and the majority and minority leader of each house indicating time and place of the meeting.

(5) A meeting of a public body that is recessed for more than 36 hours shall be reconvened only after public notice that is equivalent to that required under subsection (4) has been posted. If either house of the state legislature is adjourned or recessed for less than 18 hours, the notice provisions of subsection (4) are not applicable. Nothing in this section bars a public body from meeting in emergency session in the event of a severe and imminent threat to the health, safety, or welfare of the public when 2/3 of the members serving on the body decide that delay would be detrimental to efforts to lessen or respond to the threat. However, if a public body holds an emergency public meeting that does not comply with the 18-hour posted notice requirement, it shall make paper copies of the public notice for the emergency meeting available to the public at that meeting. The notice shall include an explanation of the reasons that the public body cannot comply with the 18-hour posted notice requirement. The explanation shall be specific to the circumstances that necessitated the emergency public meeting, and the use of generalized explanations such as "an imminent threat to the health of the public" or "a danger to public welfare and safety" does not meet the explanation

requirements of this subsection. If the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, it shall post the public notice of the emergency meeting and its explanation on its website in the manner described for an internet posting in subsection (4). Within 48 hours after the emergency public meeting, the public body shall send official correspondence to the board of county commissioners of the county in which the public body is principally located, informing the commission that an emergency public meeting with less than 18 hours' public notice has taken place. The correspondence shall also include the public notice of the meeting with explanation and shall be sent by either the United States postal service or electronic mail. Compliance with the notice requirements for emergency meetings in this subsection does not create, and shall not be construed to create, a legal basis or defense for failure to comply with other provisions of this act and does not relieve the public body from the duty to comply with any provision of this act.

(6) A meeting of a public body may only take place in a residential dwelling if a nonresidential building within the boundary of the local governmental unit or school system is not available without cost to the public body. For a meeting of a public body that is held in a residential dwelling, notice of the meeting shall be published as a display advertisement in a newspaper of general circulation in the city or township in which the meeting is to be held. The notice shall be published not less than 2 days before the day on which the meeting is held, and shall state the date, time, and place of the meeting. The notice shall be at the bottom of the display advertisement, set off in a conspicuous manner, and include the following language: "This meeting is open to all members of the public under Michigan's open meetings act".

(7) A durational requirement for posting a public notice of a meeting under this act is the time that the notice is required to be accessible to the public.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1978, Act 256, Imd. Eff. June 21, 1978;—Am. 1982, Act 134, Imd. Eff. Apr. 22, 1982;—Am. 1984, Act 167, Imd. Eff. June 29, 1984;—Am. 2012, Act 528, Imd. Eff. Dec. 28, 2012.

#### **15.266 Providing copies of public notice on written request; fee.**

Sec. 6. (1) Upon the written request of an individual, organization, firm, or corporation, and upon the requesting party's payment of a yearly fee of not more than the reasonable estimated cost for printing and postage of such notices, a public body shall send to the requesting party by first class mail a copy of any notice required to be posted pursuant to section 5(2) to (5).

(2) Upon written request, a public body, at the same time a public notice of a meeting is posted pursuant to section 5, shall provide a copy of the public notice of that meeting to any newspaper published in the state and to any radio and television station located in the state, free of charge.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

#### **15.267 Closed sessions; roll call vote; separate set of minutes.**

Sec. 7. (1) A 2/3 roll call vote of members elected or appointed and serving is required to call a closed session, except for the closed sessions permitted under section 8(a), (b), (c), (g), (i), and (j). The roll call vote and the purpose or purposes for calling the closed session shall be entered into the minutes of the meeting at which the vote is taken.

(2) A separate set of minutes shall be taken by the clerk or the designated secretary of the public body at the closed session. These minutes shall be retained by the clerk of the public body, are not available to the public, and shall only be disclosed if required by a civil action filed under section 10, 11, or 13. These minutes may be destroyed 1 year and 1 day after approval of the minutes of the regular meeting at which the closed session was approved.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

#### **15.268 Closed sessions; permissible purposes.**

Sec. 8. A public body may meet in a closed session only for the following purposes:

(a) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing. A person requesting a closed hearing may rescind the request at any time, in which case the matter at issue shall be considered after the rescission only in open sessions.

(b) To consider the dismissal, suspension, or disciplining of a student if the public body is part of the school district, intermediate school district, or institution of higher education that the student is attending, and if the student or the student's parent or guardian requests a closed hearing.

(c) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(d) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(e) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(f) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, except as otherwise provided in this subdivision, all interviews by a public body for employment or appointment to a public office shall be held in an open meeting pursuant to this act. This subdivision does not apply to a public office described in subdivision (j).

(g) Partisan caucuses of members of the state legislature.

(h) To consider material exempt from discussion or disclosure by state or federal statute.

(i) For a compliance conference conducted under section 16231 of the public health code, 1978 PA 368, MCL 333.16231, before a complaint is issued.

(j) In the process of searching for and selecting a president of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963, to review the specific contents of an application, to conduct an interview with a candidate, or to discuss the specific qualifications of a candidate if the particular process of searching for and selecting a president of an institution of higher education meets all of the following requirements:

(i) The search committee in the process, appointed by the governing board, consists of at least 1 student of the institution, 1 faculty member of the institution, 1 administrator of the institution, 1 alumnus of the institution, and 1 representative of the general public. The search committee also may include 1 or more members of the governing board of the institution, but the number shall not constitute a quorum of the governing board. However, the search committee shall not be constituted in such a way that any 1 of the groups described in this subparagraph constitutes a majority of the search committee.

(ii) After the search committee recommends the 5 final candidates, the governing board does not take a vote on a final selection for the president until at least 30 days after the 5 final candidates have been publicly identified by the search committee.

(iii) The deliberations and vote of the governing board of the institution on selecting the president take place in an open session of the governing board.

(k) For a school board to consider security planning to address existing threats or prevent potential threats to the safety of the students and staff. As used in this subdivision, "school board" means any of the following:

(i) That term as defined in section 3 of the revised school code, 1976 PA 451, MCL 380.3.

(ii) An intermediate school board as defined in section 4 of the revised school code, 1976 PA 451, MCL 380.4.

(iii) A board of directors of a public school academy as described in section 502 of the revised school code, 1976 PA 451, MCL 380.502.

(iv) The local governing board of a public community or junior college as described in section 7 of article VIII of the state constitution of 1963.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 202, Imd. Eff. July 3, 1984;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996;—Am. 2018, Act 467, Eff. Mar. 27, 2019.

### **15.269 Minutes.**

Sec. 9. (1) Each public body shall keep minutes of each meeting showing the date, time, place, members present, members absent, any decisions made at a meeting open to the public, and the purpose or purposes for which a closed session is held. The minutes shall include all roll call votes taken at the meeting. The public body shall make any corrections in the minutes at the next meeting after the meeting to which the minutes refer. The public body shall make corrected minutes available at or before the next subsequent meeting after correction. The corrected minutes shall show both the original entry and the correction.

(2) Minutes are public records open to public inspection, and a public body shall make the minutes available at the address designated on posted public notices pursuant to section 4. The public body shall make copies of the minutes available to the public at the reasonable estimated cost for printing and copying.

(3) A public body shall make proposed minutes available for public inspection within 8 business days after the meeting to which the minutes refer. The public body shall make approved minutes available for public inspection within 5 business days after the meeting at which the minutes are approved by the public body.

(4) A public body shall not include in or with its minutes any personally identifiable information that, if released, would prevent the public body from complying with section 444 of subpart 4 of part C of the general education provisions act, 20 USC 1232g, commonly referred to as the family educational rights and privacy

act of 1974.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1982, Act 130, Imd. Eff. Apr. 20, 1982;—Am. 2004, Act 305, Imd. Eff. Aug. 11, 2004.

**15.270 Decisions of public body; presumption; civil action to invalidate; jurisdiction; venue; reenactment of disputed decision.**

Sec. 10. (1) Decisions of a public body shall be presumed to have been adopted in compliance with the requirements of this act. The attorney general, the prosecuting attorney of the county in which the public body serves, or any person may commence a civil action in the circuit court to challenge the validity of a decision of a public body made in violation of this act.

(2) A decision made by a public body may be invalidated if the public body has not complied with the requirements of section 3(1), (2), and (3) in making the decision or if failure to give notice in accordance with section 5 has interfered with substantial compliance with section 3(1), (2), and (3) and the court finds that the noncompliance or failure has impaired the rights of the public under this act.

(3) The circuit court shall not have jurisdiction to invalidate a decision of a public body for a violation of this act unless an action is commenced pursuant to this section within the following specified period of time:

(a) Within 60 days after the approved minutes are made available to the public by the public body except as otherwise provided in subdivision (b).

(b) If the decision involves the approval of contracts, the receipt or acceptance of bids, the making of assessments, the procedures pertaining to the issuance of bonds or other evidences of indebtedness, or the submission of a borrowing proposal to the electors, within 30 days after the approved minutes are made available to the public pursuant to that decision.

(4) Venue for an action under this section shall be any county in which a local public body serves or, if the decision of a state public body is at issue, in Ingham county.

(5) In any case where an action has been initiated to invalidate a decision of a public body on the ground that it was not taken in conformity with the requirements of this act, the public body may, without being deemed to make any admission contrary to its interest, reenact the disputed decision in conformity with this act. A decision reenacted in this manner shall be effective from the date of reenactment and shall not be declared invalid by reason of a deficiency in the procedure used for its initial enactment.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.271 Civil action to compel compliance or enjoin noncompliance; commencement; venue; security not required; commencement of action for mandamus; court costs and attorney fees.**

Sec. 11. (1) If a public body is not complying with this act, the attorney general, prosecuting attorney of the county in which the public body serves, or a person may commence a civil action to compel compliance or to enjoin further noncompliance with this act.

(2) An action for injunctive relief against a local public body shall be commenced in the circuit court, and venue is proper in any county in which the public body serves. An action for an injunction against a state public body shall be commenced in the circuit court and venue is proper in any county in which the public body has its principal office, or in Ingham county. If a person commences an action for injunctive relief, that person shall not be required to post security as a condition for obtaining a preliminary injunction or a temporary restraining order.

(3) An action for mandamus against a public body under this act shall be commenced in the court of appeals.

(4) If a public body is not complying with this act, and a person commences a civil action against the public body for injunctive relief to compel compliance or to enjoin further noncompliance with the act and succeeds in obtaining relief in the action, the person shall recover court costs and actual attorney fees for the action.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.272 Violation as misdemeanor; penalty.**

Sec. 12. (1) A public official who intentionally violates this act is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00.

(2) A public official who is convicted of intentionally violating a provision of this act for a second time within the same term shall be guilty of a misdemeanor and shall be fined not more than \$2,000.00, or imprisoned for not more than 1 year, or both.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.273 Violation; liability.**

Sec. 13. (1) A public official who intentionally violates this act shall be personally liable in a civil action for actual and exemplary damages of not more than \$500.00 total, plus court costs and actual attorney fees to a person or group of persons bringing the action.

(2) Not more than 1 action under this section shall be brought against a public official for a single meeting. An action under this section shall be commenced within 180 days after the date of the violation which gives rise to the cause of action.

(3) An action for damages under this section may be joined with an action for injunctive or exemplary relief under section 11.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.273a Selection of president by governing board of higher education institution; violation; civil fine.**

Sec. 13a. If the governing board of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963 violates this act with respect to the process of selecting a president of the institution at any time after the recommendation of final candidates to the governing board, as described in section 8(j), the institution is responsible for the payment of a civil fine of not more than \$500,000.00. This civil fine is in addition to any other remedy or penalty under this act. To the extent possible, any payment of fines imposed under this section shall be paid from funds allocated by the institution of higher education to pay for the travel and expenses of the members of the governing board.

**History:** Add. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

**15.274 Repeal of MCL 15.251 to 15.253.**

Sec. 14. Act No. 261 of the Public Acts of 1968, being sections 15.251 to 15.253 of the Compiled Laws of 1970, is repealed.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.275 Effective date.**

Sec. 15. This act shall take effect January 1, 1977.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

# Landlocked

## What Is Landlocked?

Landlocked property is locked up, meaning it's surrounded by other property.

Landlocked in the context of real estate refers to a piece of property that is inaccessible via public thoroughfare, except through an adjacent lot. A vacant lot that is located behind a strip mall and can only be reached by walking through the mall qualifies as this type of lot. A property surrounded on all sides by property with the same owner is not landlocked. A property owner cannot landlock themselves.

### BREAKING DOWN Landlocked

Landlocked property is generally worth less than other properties, due to its inaccessibility, as the old saying goes in real estate, "location, location, location." This disadvantage makes these properties harder to sell in many instances.

# TAX CALENDAR

## 2024 BOARD OF REVIEW

<u>DATE</u>	<u>EXPLANATION</u>
December 31, 2023	Tax Day for 2023 Assessments (SITUS)
February 20, 2024	Last Day to File Personal Property Statements
March 4, 2024	Assessor Completes & Certifies Assessment Roll
March 5, 2024	BOR Assumes Jurisdiction of Assessment Roll Holds organizational meeting (1st meeting BOR)
March 11,12,13,14	Second meeting may be held Mon, Tues, or Wed. Taxpayers Appeals presented to Board of Review Minimum of 6 hours first meeting; Additional 6 hours that week, Start no earlier than 9 am or no later than 3 pm. 3 hours of required sessions must be held after 6 pm.
April 1, 2024	Unless concluded earlier, this is last day for Board of Review to hear appeals; Last day for BOR to Certify Assessment Roll.
April 3, 2024	Completed roll, with BOR certification, Delivered to County Equalization Dept not later than 10th day after Adjournment of BOR or by April 5, whichever is earlier
May 31, 2024	Last day to appeal to MTT for Comm, Ind., Utility.
June 3, 2024	Last day to Notify Taxpayer of BOR decision (first Monday in June)
July 1, 2024	Last day to Appeal Classification to State Tax Comm.
July 16, 2024	July BOR for Clerical Errors/Mistakes of Fact
July 31, 2024	Last day to Appeal BOR decision to MI. Tax Tribunal
November 1, 2024	Last day to qualify for Principal Residence Exemption
December 10, 2024	December BOR for Clerical Error/Mistakes of Fact
December 31, 2024	Tax Day for 2025 Assessments (SITUS)

# **HISTORY OF CONSUMER PRICE INDEX**

**CERTIFIED BY STATE TAX COMMISSION**

<b><u>YEAR</u></b>	<b><u>CPI</u></b>	<b><u>CPI MULTIPLIER</u></b>		<b><u>YEAR</u></b>	<b><u>CPI</u></b>	<b><u>CPI MULTIPLIER</u></b>
1980	11.3	1.077		1995	2.6	1.026
1981	13.5	1.113		1996	2.8	1.028
1982	10.4	1.135		1997	2.8	1.028
1983	6.1	1.104		1998	2.7	1.027
1984	3.2	1.061		1999	1.6	1.016
1985	4.3	1.032		2000	1.9	1.019
1986	3.6	1.043		2001	3.2	1.032
1987	1.9	1.036		2002	3.2	1.032
1988	3.7	1.019		2003	1.5	1.015
1989	4.1	1.037		2004	2.3	1.023
1990	4.8	1.041		2005	2.3	1.023
1991	5.4	1.048		2006	3.3	1.033
1991	4.2	1.054		2007	3.7	1.037
1993	3.0	1.042		2008	2.3	1.023
1994	3.0	1.030		2009	4.4	1.044
				2010	-0.0	0.997
				2011	3	1.017
				2012	1.7	1.027
				2013	2.7	1.024
				2014	2.4	1.016
				2015	1.6	1.016
				2016	1.6	1.003
				2017	0.3	1.009
				2018	0.9	1.021
				2019	2.1	1.024
				2020	2.4	1.024
				2021	1.9	1.019
				2022	1.4	1.014
				2023	3.3	1.033
				2024	7.9	1.050
				2024	5.1	1.050

Proposal A Implemented

**CAPPED VALUE FORMULA: (Previous Taxable Value - LOSSES) x CPI Multiplier + ADDITIONS**  
**Taxable Value is the lower of Capped Value or Equalized Value for all parcels -**  
**EXCEPT Prior Year Transfers which uncap to Equalized in the year after TRANSFER.**

# HOW TO READ YOUR NOTICE OF ASSESSMENT

Every year, you receive a Notice of Assessment indicating changes in the assessed value and the taxable value of your property, as well as the exemption, classification, and transfer information. The assessed value represents 50% of the estimated market value of your property and the taxable value indicates how much of that value you will pay taxes on.

## THIS IS NOT A TAX BILL, WHAT IS IT?

The Assessment Notice is just that – a notice. It indicates the change in the estimated value of your property and how much of that value is taxable. It does not indicate what your taxes will be for this year.

## DO YOU HAVE A PRINCIPLE RESIDENCE EXEMPTION?

Having a principle residence exemption saves you approximately \$18.00 in actual property tax per \$1,000 of taxable value. You must own and occupy the property to qualify.

## What does this mean?

Based on the change in taxable value, this is an estimate of the change in your tax bill.

## WHY YOUR ASSESSMENT CHANGED.

The assessor recalculates the value of property every year. This area provides a general explanation of why the assessment changed. Even if you haven't made any changes to your property in the past year, your assessment will likely change to reflect the current real estate market within your neighborhood.

## I haven't made any changes to my property why did my Taxable value go up?

**Taxable value:** The value used to calculate your property taxes. May increase annually by the rate of inflation or 5%, whichever is less.

## (RESIDENTIAL-IMPROVED)

Indicates that there are buildings (improvements) on the property. This **DOES NOT** indicate that you are being assessed for improvements. *i.e. painting, siding, new windows, or a new roof*

Michigan Department of Treasury,  
10/15/2020 (rev. 12-22)

## THIS IS NOT A TAX BILL

L-4400

### Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

<b>FROM</b> CITY OF SAULT STE MARIE CITY ASSESSOR 225 E PORTAGE AVE SAULT STE MARIE, MI 49783		<b>PARCEL IDENTIFICATION</b> PARCEL NUMBER: <b>17-051-123-456-00</b> PROPERTY ADDRESS: 123 WATER STREET SAULT SAINTE MARIE, MI 49783	
<b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b> PROPERTY OWNER 123 WATER STREET SAULT SAINTE MARIE MI 49783-1741		<b>PRINCIPAL RESIDENCE EXEMPTION</b> % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>LEGAL DESCRIPTION:</b> LOCKS ADD LOT 1 BLK 3			
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401			
PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED) (RESIDENTIAL-IMPROVED)			
The change in taxable value will increase/decrease your tax bill for the 2023 year by approximately: <b>\$148</b>		PRIOR AMOUNT YEAR: 2022	CURRENT TENTATIVE AMOUNT YEAR: 2023
			CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	67,041	70,393	3,352
2. ASSESSED VALUE:	71,400	75,700	4,300
3. TENTATIVE EQUALIZATION FACTOR:	1.000		
4. STATE EQUALIZED VALUE (SEV):	71,400	75,700	4,300
5. There WAS or WAS NOT a transfer of ownership on this property in 2022 <b>WAS NOT</b>			
6. Assessor Change Reason(s):  <b>Market Adjustment</b>			

The 2023 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name:	ASSESSOR	Phone:	(906) 632-5712	Email Address:
<b>March Board of Review Appeal Information:</b> THE 2023 MARCH BOARD OF REVIEW PROTEST HEARINGS WILL BE HELD AT THE SAULT STE MARIE CITY HALL- 2ND FLOOR COMMISSION CHAMBERS, 225 E PORTAGE AVE., SAULT STE MARIE MI 49783.  MONDAY MARCH TUESDAY MARCH  FOR AN APPOINTMENT CALL 906-632-5710				

It is important that you review your property assessment record for any errors. If you have questions, you may call the assessor's office. If you want to appeal any of the values or other determinations, you **MUST** appeal to the Board of Review. The notice indicates the dates and times the Board of Review is in session to hear protests to the assessed value of your property. Any evidence you can provide to the Board of Review as to why you feel the assessment is incorrect makes the appeal more effective.

The change reason **MARKET ADJUSTMENT** is the change in value based on the market.

**I haven't made any improvements to my house. Why did my assessed value change?** Your market value can change even when there is no physical change to your property. A growing economy and increasing population can push housing values steadily upward. The assessor does not create increases in property values. The assessor recognizes changes as they occur and must adjust values accordingly.

SALE STUDY for 2024				Tax year			LAND TIME ADJUSTMENT = 2023		Average Inflation Rate = 0.00%		per year per month		Cost
Parcel #	NBH	Street Name- Location	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land and	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Acre	Cost SQFT
Non-waterfront VACANT property sales												MINUS adj for listings 5.43%	
005-010-026-00		DeTour	0.10	2022	9	9	\$4,400		\$4,400	4,400	4,400	44,000	1.010
041-626-002-53		DeTour	0.11	2022	6	6	\$100		\$100	100	100	909	0.021
041-626-009-00		DeTour	0.12	2021	9	21	\$6,000		\$6,000	6,000	6,000	50,000	1.148
041-738-001-00		DeTour	0.14	2022	6	6	\$10,000		\$10,000	10,000	10,000	71,429	1.640
005-109-034-00		DeTour	0.22	2023	5	-7	\$1,200		\$1,200	1,200	1,200	5,455	0.125
041-626-002-51		DeTour	0.22	2022	6	6	\$500		\$500	500	500	2,273	0.052
041-701-012-00		DeTour	0.23	2022	9	9	\$6,500		\$6,500	6,500	6,500	28,261	0.649
041-632-012-00		DeTour	0.24	2022	4	4	\$12,000		\$12,000	12,000	12,000	50,000	1.148
041-725-014-00		DeTour	0.28	2021	4	16	\$28,000		\$28,000	28,000	28,000	100,000	2.296
041-723-007-00		DeTour	0.29	2023	3	-9	\$30,000		\$30,000	30,000	30,000	103,448	2.375
041-760-073-80		DeTour	0.29	2021	4	16	\$15,000		\$15,000	15,000	15,000	51,724	1.187
041-760-066-00		DeTour	0.32	2021	10	22	\$10,500		\$10,500	10,500	10,500	32,813	0.753
041-626-002-56		DeTour	0.36	2022	6	6	\$10,000		\$10,000	10,000	10,000	27,778	0.638
041-647-005-48		DeTour	0.44	2022	6	6	\$15,000		\$15,000	15,000	15,000	34,091	0.783
041-634-023-00		DeTour	0.45	2023	8	-4	\$50,000		\$50,000	50,000	50,000	111,111	2.551
041-760-061-00		DeTour	0.45	2023	3	-9	\$5,000		\$5,000	5,000	5,000	11,111	0.255
041-702-011-00		DeTour	0.46	2021	4	16	\$16,000		\$16,000	16,000	16,000	34,783	0.798
041-760-069-00		DeTour	0.47	2021	7	19	\$8,000		\$8,000	8,000	8,000	17,021	0.391
041-647-005-39		DeTour	0.58	2021	8	20	\$27,000		\$27,000	27,000	27,000	46,552	1.069
041-647-009-00		DeTour	0.67	2022	12	12	\$30,000		\$30,000	30,000	30,000	44,776	1.028
005-500-032-00		DeTour	0.69	2021	4	16	\$13,000		\$13,000	13,000	13,000	18,841	0.433
010-165-023-00		Raber	0.70	2021	4	16	\$10,000		\$10,000	10,000	10,000	14,286	0.328
010-157-018-30		Raber	0.75	2021	7	19	\$25,000		\$25,000	25,000	25,000	33,333	0.765
041-647-027-00		DeTour	0.86	2022	8	8	\$18,000		\$18,000	18,000	18,000	20,930	0.480
041-782-001-00		DeTour	0.87	2021	5	17	\$10,000		\$10,000	10,000	10,000	11,494	0.264
041-707-009-00		DeTour	0.92	2022	8	8	\$7,000		\$7,000	7,000	7,000	7,609	0.175
005-104-029-10		DeTour	1.12	2022	12	12	\$3,000		\$3,000	3,000	3,000	2,679	0.061
010-410-056-00		Raber	1.21	2021	11	23	\$14,000		\$14,000	14,000	14,000	11,570	0.266
041-718-001-00		DeTour	1.41	2022	9	9	\$43,000		\$43,000	43,000	43,000	30,496	0.700
005-010-008-15		DeTour	2.25	2023	11	-1	\$44,000		\$44,000	44,000	44,000	19,556	0.449
041-603-030-60		DeTour	2.31	2023	7	-5	\$12,000		\$12,000	12,000	12,000	5,195	0.119
041-647-023-55		DeTour	2.50	2022	7	7	\$10,000		\$10,000	10,000	10,000	4,000	0.092
005-105-002-55		DeTour	3.03	2023	9	-3	\$18,000		\$18,000	18,000	18,000	5,941	0.136
010-460-036-00		Raber	3.75	2021	3	15	\$24,900		\$24,900	24,900	24,900	6,640	0.152
010-069-009-00		Raber	5.00	2022	10	10	\$15,000		\$15,000	15,000	15,000	3,000	0.069
010-167-002-00		Raber	5.00	2022	9	9	\$18,000		\$18,000	18,000	18,000	3,600	0.083
005-107-010-00		DeTour	6.03	2022	11	11	\$75,000		\$75,000	75,000	75,000	12,438	0.286
005-067-010-50		DeTour	10.00	2021	11	23	\$16,500		\$16,500	16,500	16,500	1,650	0.038
005-180-012-75		DeTour	10.00	2022	11	11	\$20,000		\$20,000	20,000	20,000	2,000	0.046
005-181-018-25		DeTour	10.00	2021	5	17	\$22,000		\$22,000	22,000	22,000	2,200	0.051
005-181-018-25		DeTour	10.00	2023	10	-2	\$40,000		\$40,000	40,000	40,000	4,000	0.092
010-003-010-00		Raber	10.00	2022	11	11	\$11,000		\$11,000	11,000	11,000	1,100	0.025
010-056-006-00		Raber	10.00	2021	4	16	\$15,000		\$15,000	15,000	15,000	1,500	0.034
005-071-013-50		DeTour	19.48	2021	3	15	\$25,500		\$25,500	25,500	25,500	1,309	0.030
005-071-005-00		DeTour	20.00	2020	9	33	\$20,000		\$20,000	20,000	20,000	1,000	0.023
005-181-018-60		DeTour	20.00	2020	6	30	\$30,000		\$30,000	30,000	30,000	1,500	0.034
005-181-018-60		DeTour	20.00	2021	10	22	\$42,000		\$42,000	42,000	42,000	2,100	0.048
010-001-004-00		Raber	20.00	2022	8	8	\$30,000		\$30,000	30,000	30,000	1,500	0.034
010-169-002-00		Raber	20.00	2022	4	4	\$18,500		\$18,500	18,500	18,500	925	0.021
005-183-010-00		DeTour	25.00	2021	2	14	\$30,000		\$30,000	30,000	30,000	1,200	0.028
010-010-001-00		Raber	30.00	2022	9	9	\$42,000		\$42,000	42,000	42,000	1,400	0.032
010-145-004-00		Raber	37.78	2022	6	6	\$24,000		\$24,000	24,000	24,000	635	0.015
010-004-006-00		Raber	38.26	2022	4	4	\$40,000		\$40,000	40,000	40,000	1,045	0.024
005-071-004-00		DeTour	40.00	2023	11	-1	\$28,000		\$28,000	28,000	28,000	700	0.016
005-078-016-00		DeTour	40.00	2022	1	1	\$40,000		\$40,000	40,000	40,000	1,000	0.023
005-104-012-00		DeTour	40.00	2021	9	21	\$44,000		\$44,000	44,000	44,000	1,100	0.025
005-180-014-00		DeTour	40.00	2022	2	2	\$45,000		\$45,000	45,000	45,000	1,125	0.026
009-076-005-00		Pickford	40.00	2021	4	16	\$30,000		\$30,000	30,000	30,000	750	0.017
010-010-012-00		Raber	40.00	2023	2	-10	\$22,000		\$22,000	22,000	22,000	550	0.013
010-051-003-00		Raber	40.00	2021	4	16	\$25,000		\$25,000	25,000	25,000	625	0.014

SALE STUDY for 2024

Tax year

LAND TIME ADJUSTMENT =  
2023

Average Inflation Rate =

0.00%  
0.00%

per year  
per month

Parcel #	NBH	Street Name- Location	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land and	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Acre	Cost SQFT
<b>Non-waterfront VACANT property sales</b>													
												MINUS adj for listings	
												5.43%	
010-051-005-00		Raber	40.00	2021	4	16	\$25,000		\$25,000	25,000	25,000	625	0.014
010-079-003-00		Raber	40.00	2022	11	11	\$38,000		\$38,000	38,000	38,000	950	0.022
010-169-003-00		Raber	40.00	2022	4	4	\$31,500		\$31,500	31,500	31,500	788	0.018
010-169-007-00		Raber	40.00	2021	4	16	\$20,000		\$20,000	20,000	20,000	500	0.011
010-157-018-00		Raber	43.28	2021	7	19	\$50,000		\$50,000	50,000	50,000	1,155	0.027
010-167-004-00		Raber	47.00	2023	3	-9	\$45,000		\$45,000	45,000	45,000	957	0.022
005-080-001-00		DeTour	70.60	2022	2	2	\$90,000		\$90,000	90,000	90,000	1,275	0.029
009-186-011-00		Pickford	73.30	2021	2	14	\$75,000		\$75,000	75,000	75,000	1,023	0.023
009-165-001-25		Pickford	74.40	2021	2	14	\$57,000		\$57,000	57,000	57,000	766	0.018
005-069-008-00		DeTour	80.00	2021	11	23	\$90,000		\$90,000	90,000	90,000	1,125	0.026
005-077-004-00		DeTour	80.00	2023	11	-1	\$72,000		\$72,000	72,000	72,000	900	0.021
010-010-011-00		Raber	80.00	2022	3	3	\$15,000		\$15,000	15,000	15,000	188	0.004
010-033-001-00		Raber	80.00	2023	3	-9	\$82,000		\$82,000	82,000	82,000	1,025	0.024
005-069-005-00		DeTour	120.00	2023	8	-4	\$51,500		\$51,500	51,500	51,500	429	0.010
005-085-011-00		DeTour	120.00	2021	3	15	\$80,000		\$80,000	80,000	80,000	667	0.015
005-085-011-00		DeTour	120.00	2021	11	23	\$105,000		\$105,000	105,000	105,000	875	0.020
010-052-001-50		Raber	290.00	2023	1	-11	\$205,000		\$205,000	205,000	205,000	707	0.016

median acre 10.0

median 2,100 0.048

acre	acre	acre	acre
1.0	11500	3.0	17772
1.5	25309	4.0	17163
2.0	39117	5.0	16553
2.5	28445	7.0	17424

1 acre	2 acre	3 acre
5.00	0.264	0.449
0.076		10.00
20.000		40.000
0.034		0.017
	100.000	
	0.02	

SALE STUDY for 2024

Tax year

LAND TIME ADJUSTMENT =  
2023

Average Inflation Rate =

0.00%  
0.00%

per year  
per month

Parcel #	NBH	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT and improvents	Building Appraisal Year of Sale	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre
Waterfrontage Residential and Commercial													MINUS adj for listings			
VACANT FRONTAGE SOLD AND SALE LISTING VALUES													6.37%			
005-061-001-00		Detour	1500.00	428.05	14.74	2023	2.00	-10	\$64,800	0	64,800	64,800	64,800	43.20	9.91	4,396.20
005-062-001-42		Detour	182.10	291.84	1.22	2023	8.00	-4	\$84,000	0	84,000	84,000	84,000	461.29	0.63	68,852.46
005-062-004-41		Detour	182.10	310.97	1.30	2022	1.30	1.3	\$100,000	0	100,000	100,000	100,000	549.15	0.57	76,923.08
005-063-003-01		Detour	274.00	551.65	3.47	2021	6.00	18	\$147,000	0	147,000	147,000	147,000	536.50	1.03	42,363.11
005-063-003-04		Detour	138.70	566.90	1.81	2023	11.00	-1	\$72,000	0	72,000	72,000	72,000	519.11	1.10	39,779.01
005-063-003-06		Detour	125.00	425.15	1.22	2021	5.00	17	\$42,500	0	42,500	42,500	42,500	340.00	1.25	34,836.07
005-063-003-08		Detour	125.00	414.69	1.19	2023	5.00	-7	\$48,000	0	48,000	48,000	48,000	384.00	1.08	40,336.13
005-063-003-14		Detour	125.00	414.69	1.19	2022	11.00	11	\$75,000	0	75,000	75,000	75,000	600.00	0.69	63,025.21
005-063-003-21		Detour	130.40	467.67	1.40	2023	3.00	-9	\$59,000	0	59,000	59,000	59,000	452.45	1.03	42,142.86
005-075-013-50		Detour	96.70	518.04	1.15	2022	10.00	10	\$64,000	0	64,000	64,000	64,000	661.84	0.78	55,652.17
005-109-031-00		Detour	79.40	76.81	0.14	2023	5.00	-7	\$1,200	0	1,200	1,200	1,200	15.11	5.08	8,571.43
005-440-008-00		Detour	114.60	463.73	1.22	2022	8.00	8	\$40,000	0	40,000	40,000	40,000	349.04	1.33	32,786.89
005-440-009-00		Detour	124.50	454.84	1.30	2022	9.00	9	\$40,000	0	40,000	40,000	40,000	321.29	1.42	30,769.23
005-440-010-00		Detour	100.00	461.74	1.06	2023	10.00	-2	\$42,000	0	42,000	42,000	42,000	420.00	1.10	39,622.64
005-440-010-00		Detour	113.10	408.25	1.06	2022	10.00	10	\$40,000	0	40,000	40,000	40,000	353.67	1.15	37,735.85
005-440-013-00		Detour	113.10	674.01	1.75	2022	8.00	8	\$37,500	0	37,500	37,500	37,500	331.56	2.03	21,428.57
005-500-009-00		Detour	97.20	380.93	0.85	2023	5.00	-7	\$55,000	0	55,000	55,000	55,000	565.84	0.67	64,705.88
010-128-003-40		Raber Township	278.20	435.70	4.00	2021	1	13	\$80,000	0	80,000	80,000	80,000	287.56	2.18	20,000.00
010-133-003-76		Raber Township	128.30	324.80	0.85	2021	9	21	\$25,000	0	25,000	25,000	25,000	194.86	1.48	29,411.76
010-136-008-20		Raber Township	185.60	620.30	1.78	2021	3	15	\$32,000	0	32,000	32,000	32,000	172.41	2.42	17,977.53
010-165-021-00		Raber Township	98.40	114.60	0.50	2021	5	17	\$45,000	0	45,000	45,000	45,000	457.32	0.48	90,000.00
010-320-002-00		Raber Township	119.00	282.20	0.73	2022	8	8	\$30,000	0	30,000	30,000	30,000	252.10	1.06	41,095.89
010-460-014-00		Raber Township	146.90	323.80	1.12	2021	3	15	\$24,000	0	24,000	24,000	24,000	163.38	2.03	21,428.57
041-603-027-50		Detour	200.00	435.60	2.00	2021	1.00	13	\$55,000	0	55,000	55,000	55,000	275.00	1.58	27,500.00
median value			125.00	426.60	1.22				46,500			46,500	351.36	1.13	38,679.25	

Waterfront- Large parcels or wetlands

Parcel #	NBH	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT and improvents	Building Appraisal Year of Sale	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre
010-132-020-00		Raber Township	420.3	994.3	9.59	2022	4.00	4	\$50,000	0	50,000	50,000	50,000	118.96	8.35	5,213.76
005-075-030-00		Detour	4446	502.6154	51.30	2022	9.00	9	\$59,500	0	59,500	59,500	59,500	13.38	37.56	1,159.84
005-053-003-00		Detour	1400	1611.72	51.80	2020	10.00	34	\$101,000	0	101,000	101,000	101,000	72.14	22.34	1,949.81
005-086-001-00		Detour	404	4917.751	45.61	2019	1.00	37	\$51,500	0	51,500	51,500	51,500	127.48	38.58	1,129.14
051-039-040-50		SSM- Island No 3	600	5769	20.00	2022	11.00	11	\$145,000	0	145,000	145,000	145,000	241.67	6.01	7,250.00
010-136-008-40		Raber Township	176.7	562	2.28	2019	9.00	45	\$20,000	0	20,000	20,000	20,000	113.19	4.97	8,771.93
010-156-001-00		Raber Township	619.9	1750.3	24.91	2020	6.00	30	\$50,000	0	50,000	50,000	50,000	80.66	21.70	2,007.23
median value			600	1,612	25				51,500			51,500	113.19	21.70	2007.23	

Median Ftg	Median Depth	Adj Land Value	cost per FF
600	1,612	51,500	85.83
125	427	46,500	372.00

Lg parcels or wet  
Sm parcel/ comm

\*\* standard frontage/ depth for sm parcel/com based on entire database entry (median front & depth)



SALE STUDY 2023 for 2024

Tax year

LAND TIME ADJUSTMENT =  
2023

Average Inflation Rate : 0.00% per year  
0.00% per month

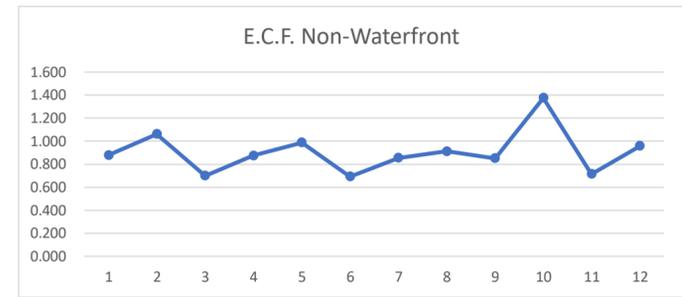
Parcel #	NBH	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land & impr	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Adjusted	cost per SqFt	Cost Acre	
Commercial VACANT FRONTAGE SOLD AND SALE LISTING VALUES													MINUS adj for listings 10.09%			
004-122-041-00	Dafter	SEC 22 T46N R1W	200	588.06	2.70	2022		3	3	\$10,000	0	10,000	\$10,000	0.09	3,704	
008-075-064-00	Kinross	SEC 25 T45N R2W	437	266.14462	2.67	2021		5	5	\$12,000	0	12,000	\$12,000	0.10	4,494	
011-005-022-00	Rudyard	SEC 5 T44N R2W	240	225.06	1.24	2022		8	5	\$40,000	0	40,000	\$40,000	0.74	32,258	
012-306-014-00	Soo		228.35	940.44581	4.93	2022		4		\$130,000	0	130,000	\$130,000	0.61	26,369	
					<b>Median acre</b>	<b>2.69</b>								<b>Average</b>	<b>0.39</b>	<b>16,706</b>

Large commercial parcels and water front are using residential tables

Median cost per Sqft 0.36  
used for commercial/industrial 2024

2024 Raber Non-Water ECF  
NWF Single Family

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
010-410-061-00	23295 S ROCKY POINT RD	03/28/23	\$112,000	\$112,000	\$12,553	\$99,447	\$113,201	0.878	
010-083-005-00	29440 S SPRINGER RD	01/27/23	\$86,999	\$86,999	\$31,298	\$55,701	\$52,484	1.061	
010-148-015-00	18487 E M 48	12/09/22	\$106,900	\$106,900	\$32,073	\$74,827	\$106,980	0.699	
010-145-003-00	30049 S Raber Rd	11/09/22	\$285,000	\$285,000	\$117,870	\$147,545	\$168,808	0.874	
010-350-007-00	26816 S RABER BAY DR	11/07/22	\$200,000	\$200,000	\$8,050	\$159,549	\$161,577	0.987	
010-350-020-00	26948 S POINT AUX FRENES RD	06/24/22	\$54,900	\$54,900	\$8,133	\$46,767	\$67,638	0.691	
010-350-010-00	26926 S RABER BAY RD	06/23/22	\$69,000	\$69,000	\$3,427	\$65,573	\$76,778	0.854	
010-158-006-50	25641 S RABER RD	05/10/22	\$190,000	\$190,000	\$71,253	\$115,179	\$126,292	0.912	
010-147-006-00	12634 E TRAYNOR RD	04/26/22	\$97,900	\$97,900	\$4,370	\$93,530	\$110,034	0.850	
010-183-001-00	14284 E Lime Island Rd	11/04/21	\$40,000	\$40,000	\$7,365	\$32,635	\$23,736	1.375	
010-146-004-00	16582 E M 48	09/24/21	\$69,000	\$69,000	\$17,740	\$51,260	\$71,806	0.714	
010-167-005-00	13678 E CLAY RD	08/20/21	\$160,000	\$160,000	\$30,616	\$129,384	\$135,052	0.958	
<b>Totals:</b>			<b>\$1,471,699</b>	<b>\$1,471,699</b>		<b>\$1,071,397</b>	<b>\$1,214,386</b>		
								<b>E.C.F. =&gt;</b>	<b>0.882</b>
								<b>Ave. E.C.F. =&gt;</b>	<b>0.905</b>



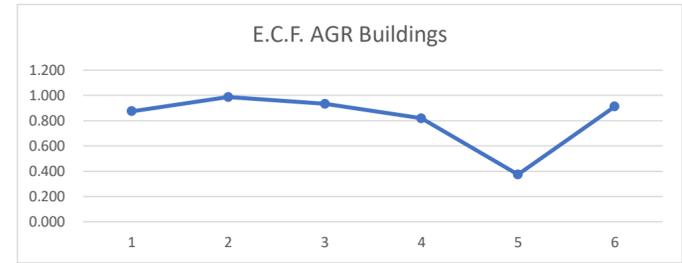
All Mobile Homes WF & NWF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
010-165-033-75	S Buckeye Ln	12/29/22	\$13,000	\$13,000	\$2,772	\$10,228	\$15,930	0.642	
010-148-016-00	18393 E M 48	08/08/22	\$75,000	\$75,000	\$28,445	\$46,555	\$48,175	0.966	
010-158-016-50	13795 E CLAY RD	07/28/22	\$50,000	\$50,000	\$17,276	\$32,724	\$33,113	0.988	
010-136-023-00	237030 E Petite Isle Rd	06/17/21	\$100,000	\$100,000	\$58,408	\$41,592	\$89,980	0.462	
010-167-015-00	13349 E MIKES LANDING RD	06/17/21	\$45,000	\$45,000	\$18,719	\$26,281	\$40,656	0.646	
<b>Totals:</b>			<b>\$283,000</b>	<b>\$283,000</b>		<b>\$157,380</b>	<b>\$227,854</b>		
								<b>E.C.F. =&gt;</b>	<b>0.691</b>
								<b>Ave. E.C.F. =&gt;</b>	<b>0.741</b>



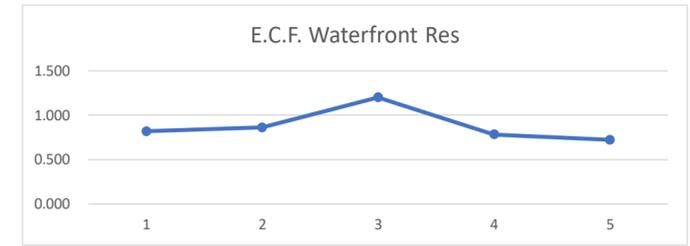
All AGR Buildings WF & NWF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
010-145-003-00	30049 S Raber Rd	11/09/22	\$285,000	\$285,000	\$117,870	\$19,585	\$22,407	0.874	
010-350-007-00	26816 S RABER BAY DR	11/07/22	\$200,000	\$200,000	\$8,050	\$32,401	\$32,812	0.987	
004-102-016-00	1717 W 6 MILE RD	10/24/22	\$182,000	\$182,000	\$68,361	\$13,763	\$14,740	0.934	
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$47,513	\$13,134	\$16,052	0.818	
010-158-016-30	13957 E Clay Rd	11/17/22	\$58,000	\$58,000	\$32,472	\$6,503	\$17,400	0.374	
010-158-006-50	25641 S RABER RD	05/10/22	\$190,000	\$190,000	\$71,253	\$50,054	\$54,883	0.912	
<b>Totals:</b>			<b>\$1,395,000</b>	<b>\$1,395,000</b>		<b>\$135,440</b>	<b>\$158,294</b>		
								<b>E.C.F. =&gt;</b>	<b>0.856</b>
								<b>Ave. E.C.F. =&gt;</b>	<b>0.805</b>



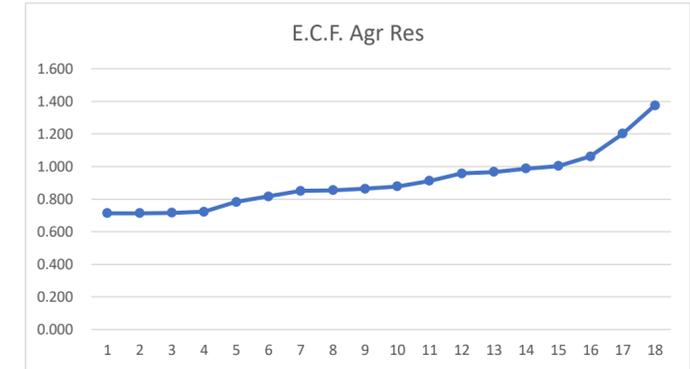
2024 Waterfront Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$47,513	\$419,353	\$512,540	0.818	
010-165-004-00	26171 S POINT RD	04/16/21	\$190,000	\$190,000	\$64,426	\$125,574	\$145,634	0.862	
010-400-016-00	23296 S ROCKY POINT RD	08/11/22	\$152,000	\$152,000	\$54,195	\$97,805	\$81,482	1.200	
010-460-008-00	13369 E NICOLE LN	02/25/22	\$240,000	\$240,000	\$63,569	\$176,431	\$225,476	0.782	
010-460-022-00	13672 E NICOLE LN	08/25/21	\$499,900	\$499,900	\$96,747	\$403,153	\$558,095	0.722	
<b>Totals:</b>			<b>\$1,561,900</b>	<b>\$1,561,900</b>		<b>\$1,222,316</b>	<b>\$1,523,227</b>		
								<b>E.C.F. =&gt;</b>	<b>0.802</b>
								<b>Ave. E.C.F. =&gt;</b>	<b>0.877</b>



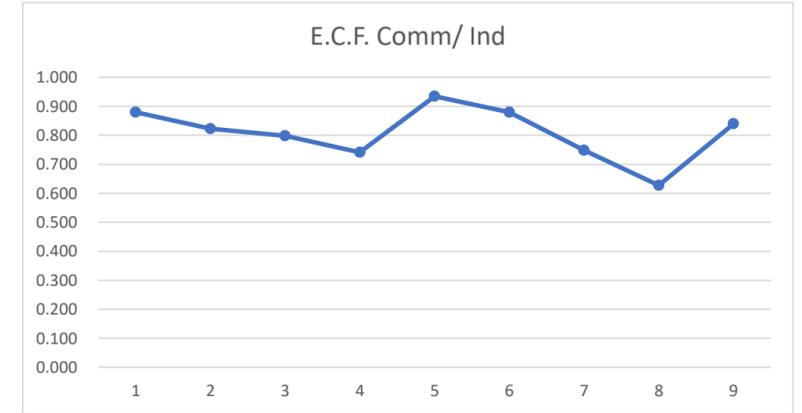
Agriculture Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
010-320-007-00	28773 S RABER RD	08/19/22	\$269,000	\$269,000	\$17,501	\$251,499	\$352,811	0.713	
010-146-004-00	16582 E M 48	09/24/21	\$69,000	\$69,000	\$17,740	\$51,260	\$71,825	0.714	
010-460-008-00	13369 E NICOLE LN	08/06/21	\$225,000	\$225,000	\$63,569	\$161,431	\$225,340	0.716	
010-460-022-00	13672 E NICOLE LN	08/25/21	\$499,900	\$499,900	\$96,747	\$403,153	\$557,756	0.723	
010-460-008-00	13369 E NICOLE LN	02/25/22	\$240,000	\$240,000	\$63,569	\$176,431	\$225,340	0.783	
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$62,169	\$417,831	\$512,229	0.816	
010-147-006-00	12634 E TRAYNOR RD	04/26/22	\$97,900	\$97,900	\$4,370	\$93,530	\$110,064	0.850	
010-350-010-00	26926 S RABER BAY RD	06/23/22	\$69,000	\$69,000	\$3,427	\$65,573	\$76,797	0.854	
010-165-004-00	26171 S POINT RD	04/16/21	\$190,000	\$190,000	\$64,426	\$125,574	\$145,546	0.863	
010-410-061-00	23295 S ROCKY POINT RD	03/28/23	\$112,000	\$112,000	\$12,553	\$99,447	\$113,230	0.878	
010-158-006-50	25641 S RABER RD	05/10/22	\$190,000	\$190,000	\$74,875	\$115,125	\$126,325	0.911	
010-167-005-00	13678 E CLAY RD	08/20/21	\$160,000	\$160,000	\$30,616	\$129,384	\$135,088	0.958	
010-148-016-00	18393 E M 48	08/08/22	\$75,000	\$75,000	\$28,445	\$46,555	\$48,188	0.966	
010-158-016-50	13795 E CLAY RD	07/28/22	\$50,000	\$50,000	\$17,276	\$32,724	\$33,122	0.988	
010-350-007-00	26816 S RABER BAY DR	11/07/22	\$200,000	\$200,000	\$38,008	\$161,992	\$161,576	1.003	
010-083-005-00	29440 S SPRINGER RD	01/27/23	\$86,999	\$86,999	\$31,298	\$55,701	\$52,484	1.061	
010-400-016-00	23296 S ROCKY POINT RD	08/11/22	\$152,000	\$152,000	\$54,195	\$97,805	\$81,434	1.201	
010-183-001-00	14284 E LIME ISLAND RD	11/04/21	\$40,000	\$40,000	\$7,365	\$32,635	\$23,736	1.375	
<b>Totals:</b>			<b>\$3,205,799</b>	<b>\$3,205,799</b>		<b>\$2,517,650</b>	<b>\$3,052,890</b>		
								<b>E.C.F. =&gt;</b>	<b>0.825</b>
								<b>Ave. E.C.F. =&gt;</b>	<b>0.910</b>



Raber Commercial / Industrial ECF 2024

Parcel Number	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
006-165-015-51	08/24/22	\$200,000	\$200,000	\$10,800	\$189,200	\$215,025	0.880	Office
006-165-023-025	05/06/22	\$90,000	\$90,000	\$6,667	\$83,333	\$101,290	0.823	Office
008-550-013-00	07/21/22	\$120,000	\$120,000	\$44,996	\$75,004	\$93,975	0.798	snack shop
014-422-001-50	09/15/21	\$50,000	\$50,000	\$13,879	\$36,121	\$48,726	0.741	Office
006-103-001-75	02/15/22	\$300,000	\$300,000	\$49,895	\$250,105	\$267,611	0.935	lt manuf
008-030-001-85	01/12/23	\$500,000	\$500,000	\$25,890	\$474,110	\$539,002	0.880	warehouse
008-034-010-00	02/08/23	\$125,000	\$125,000	\$35,264	\$89,736	\$119,860	0.749	garage
011-005-021-00	09/08/22	\$165,000	\$165,000	\$76,200	\$88,800	\$141,534	0.627	warehouse
014-067-020-00	01/03/22	\$220,000	\$220,000	\$51,629	\$168,371	\$200,596	0.839	garage
<b>Totals:</b>		<b>\$1,770,000</b>	<b>\$1,770,000</b>		<b>\$1,454,780</b>	<b>\$1,727,619</b>		
							<b>E.C.F. =&gt;</b>	<b>0.842</b>
							<b>Ave. E.C.F. =&gt;</b>	<b>0.806</b>



# RABER TWP.

TO ESTIMATE 2024 TAX BILL MULTIPLY TAXABLE VALUE (TV):

2024 HOMESTEAD TAXABLE VALUE BY

DETOUR	<b>.02611</b>
PICKFORD	<b>.02936</b>
LES CHEN	<b>.02436</b>

OR

2024 NON-HOMESTEAD TAXABLE VALUE BY

DETOUR	<b>.04411</b>
PICKFORD	<b>.04736</b>
LES CHEN	<b>.04263</b>

INFLATION RATE MULTIPLIER IS: *1.05 (Capped Value)*

*NOTE: 1.051 (Headlee)*