GRETCHEN WHITMER

GOVERNOR



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

August 19, 2020

RACHAEL EUBANKS STATE TREASURER

Jacqueline Beaudry, Clerk City of Ann Arbor, Washtenaw County 301 East Huron Street Ann Arbor, MI 48104

Dear Jacqueline Beaudry:

Pursuant to Section 24 of the General Property Tax Act, 2012 PA 409 (MCL 211.24) as amended, permits local tax collecting units to use a computerized database system as the assessment roll ("computerized assessment roll") required by the General Property Tax Act beginning with the 2017 assessment roll. This use is <u>only</u> permitted when the system and the procedures that are followed adhere to the requirements of the Act. At their meeting on August 18, 2020, the State Tax Commission was presented with the "Request for Approval of Computerized Assessment Roll by a Local Unit" received on June 1, 2020 from the City of Ann Arbor, Washtenaw County.

The request was reviewed according to the requirements of Public Act 25 of 2016 and it was determined that the information provided by the local tax collecting unit demonstrates that the proposed computerized assessment roll has the capacity to enable the local unit to comply with the requirements of the act.

You are hereby provided with written authorization that the request was approved by the State Tax Commission on August 18, 2020 for a period of three (3) years. Not later than May 1, 2023, the local unit shall re-certify to the State Tax Commission that the requirements of 2016 PA 25 of the General Property Tax Act are being met by submitting Form 5445 – Recertification for Use of a Computerized Assessment Roll by a Local Unit. Form 5445 along with a Computerized Assessment Roll Approval Report, indicating the name of the local unit and expiration date, is available on the Commission's website under the Property Tax Reports heading.

If at any time the State Tax Commission or the State Treasurer believes that the local tax collecting unit is no longer in compliance with Subsection 2f, Section 24 of the General Property Tax Act, the authorization to use the computerized tax database as the assessment roll may be revoked after notice and proceedings are provided pursuant to the Administrative Procedures Act, Act No. 306 of 1963, being Sections 24.201 to 24.328 of the Michigan Compiled Laws. Further information regarding this act can be found in Bulletin 4 of 2018 on the Commission's website at www.michigan.gov/statetaxcommission.

This approval is granted with the understanding that the local unit will provide a computer terminal for public viewing of the assessment roll and will certify and maintain a retention policy that complies with the requirements of Section 5 of 1913 PA 271, MCL 399.5, and Section 491 of the Michigan Penal Code, 1931 PA 328, MCL 750.491. The local unit assessor and clerk must comply with the requirements of the Act 25 of 2016. Failure to comply with the requirements of 2016 PA 25 may be cause to revoke the use of a computerized database as the assessment roll.

If you have any questions concerning this matter, please contact LaNiece Densteadt, Departmental Analyst, State Tax Commission, at (517)335-4410 or densteadtl@michigan.gov.

Sincerely,

David A. Buick, Executive Director

State Tax Commission

Cc:

Local Unit Assessor Equalization Director