



## State Tax Commission Update

Administrative & Municipal Practice Group

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### **PRACTICE AREAS**

Michigan Tax

At their September meeting, the State Tax Commission adopted the position that every city and township should levy and collect the one percent administration fee as authorized under Michigan statute. Further, it is the position of the State Tax Commission that cities and townships should ensure that the funds generated by the property tax administration fee are dedicated solely to that municipality's property tax function. Such use of the fee for property tax purposes would include, where applicable, the cost of defending property tax appeals.