



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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GOVERNOR

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**DATE:** May 26, 2009  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** 2010 Equalization

At the request of the Michigan Association of Equalization Directors, the State Tax Commission at their meeting on May 26, 2009 reconsidered the dates for the two year and single year studies. The State Tax Commission adopted the following change in the dates:

Effective beginning with 2010 Equalization, the sales study dates are changed as follows:

Two Year Study: October 1, 2007 through September 30, 2009  
Single Year Study: October 1, 2008 through September 30, 2009

**Please note that these sales study dates apply to all classes of property.**