

# HOUSE BILL No. 5421

January 30, 1990, Introduced by Reps. Jaye, Weeks, Rocca, Honigman, Willis Bullard, Bankes, O'Connor, Kulchitsky, Runco, Power, Bender, Giese, Hoekman, Strand, Bryant, Camp, Krause, London, Trim, Sparks, Sikkema, Kosteva and Law and referred to the Committee on Taxation.

A bill to amend section 24c of Act No. 206 of the Public Acts of 1893, entitled as amended  
"The general property tax act,"  
as amended by Act No. 539 of the Public Acts of 1982, being section 211.24c of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 24c of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 539 of the Public Acts of 1982, being  
3 section 211.24c of the Michigan Compiled Laws, is amended to read  
4 as follows:

5       Sec. 24c. (1) The assessor shall give to each owner or  
6 person or persons listed on the assessment roll of the property a  
7 notice by first class mail of an increase in the assessment for  
8 the year. The notice shall specify each parcel of property, the  
9 assessed valuation for the year and the previous year, and the

1 time and place of the meeting of the board of review. The notice  
2 also may specify the net change in assessment.

3 (2) Except as provided by subsection (4), the notice shall  
4 include, in addition to the information required by subsection  
5 (1), all of the following:

6 (a) The state equalized valuation for the previous year.

7 (b) The tentative equalized valuation for the year.

8 (c) The net change between the tentative equalized valuation  
9 for the year and the state equalized valuation for the previous  
10 year.

11 (d) The classification of the property as defined by section  
12 34c.

13 (3) When required by THE INCOME TAX ACT OF 1967, Act No.  
14 281 of the Public Acts of 1967, as amended, being sections 206.1  
15 to 206.532 of the Michigan Compiled Laws, the assessment notice  
16 shall include or be accompanied by information or forms pre-  
17 scribed by Act No. 281 of the Public Acts of 1967, as amended.

18 (4) For assessment notices mailed ~~in 1982 or any year~~  
19 ~~thereafter~~ AFTER 1981, THE FOLLOWING APPLY:

20 (a) If the tentative equalization multiplier is 1.0 for all  
21 classes of property, the assessment notice may exclude the infor-  
22 mation required by subsection (2)(b) and (c), and in lieu  
23 ~~thereof~~ OF THAT INFORMATION specify the assessed valuation for  
24 the year as both the assessed valuation and tentative equalized  
25 valuation for the year.

26 (b) If the equalization multiplier for the previous year was  
27 1.0 for all classes of property, the assessment notice may

1 exclude the information required by subsection (2)(a) and in lieu  
2 ~~thereof~~ OF THAT INFORMATION specify the assessed valuation for  
3 the previous year as both the assessed valuation and state equal-  
4 ized valuation of the property for the previous year.

5 (5) BEGINNING IN 1990, EACH ASSESSMENT NOTICE SHALL INCLUDE  
6 THE FOLLOWING STATEMENT, COMPLETED BY EACH ASSESSING UNIT, ON THE  
7 BACK OF THE NOTICE:

8 "YOU HAVE THE RIGHT TO APPEAL YOUR PROPERTY ASSESSMENT.

9 YOU MAY HAVE YOUR PROPERTY TAXES REDUCED ON THE BASIS OF LOW  
10 INCOME IF YOU MEET CERTAIN CONDITIONS. YOU MAY RECEIVE A PARTIAL  
11 REFUND OF TAXES PAID IN THE PREVIOUS 3 YEARS IF YOUR PROPERTY  
12 DESCRIPTION IS INACCURATE. YOU SHOULD CONTACT YOUR LOCAL ASSES-  
13 SOR IF THESE CIRCUMSTANCES APPLY TO YOU.

14 YOU MUST APPEAR BEFORE THE LOCAL BOARD OF REVIEW TO APPEAL  
15 YOUR TAXES. THE BOARD OF REVIEW WILL MEET AT (LOCATION) ON  
16 (DATES) FROM (TIMES).

17 TO PREPARE AN APPEAL, YOU MAY OBTAIN A COPY OF YOUR  
18 "WORKSHEET" FROM YOUR ASSESSOR. THIS WORKSHEET WILL DESCRIBE THE  
19 SIZE, MARKET VALUE, AND IMPROVEMENTS OF YOUR PROPERTY.  
20 OCCASIONALLY THERE ARE ERRORS ON YOUR WORKSHEET THAT MAY LEAD TO  
21 AN ERROR IN THE VALUE OF YOUR PROPERTY. THE ASSESSOR MAY ALSO  
22 PROVIDE COPIES OF WORKSHEETS OF COMPARABLE PROPERTIES AND SALES  
23 STUDIES USED TO DETERMINE YOUR ASSESSMENT.

24 IN ORDER TO APPEAL TO THE STATE TAX TRIBUNAL, YOU ARE  
25 REQUIRED TO FIRST APPEAL TO THE LOCAL BOARD OF REVIEW. YOU ARE  
26 NOT REQUIRED TO HAVE AN ATTORNEY. THERE IS NO COST TO APPEAL TO  
27 THE BOARD OF REVIEW AND IN MOST CASES THE STATE TAX TRIBUNAL."

1       (6) ~~-(5)-~~ The assessment notice shall be addressed to the  
2 owner according to the records of the assessor and mailed not  
3 less than 10 days before the meeting of the board of review. The  
4 failure to send or receive an assessment notice shall not invali-  
5 date an assessment roll or an assessment on that property.

6       (7) ~~-(6)-~~ The tentative equalized valuation shall be calcu-  
7 lated by multiplying the assessment by the tentative equalized  
8 valuation multiplier. If the assessor has made assessment  
9 adjustments ~~which~~ THAT would have changed the tentative multi-  
10 plier, the assessor may recalculate the multiplier for use in the  
11 notice.

12       (8) ~~-(7)-~~ The state tax commission shall prepare a model  
13 assessment notice form ~~which~~ THAT shall be made available to  
14 local units of government.