

HOUSE BILL No. 4353

February 21, 1991, Introduced by Reps. DeBeaussiaert, Gire, Olshove, DeMars, Ciaramitaro, Hickner, Jonker, Pitoniak, Kosteva and Rocca 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; and to add section 44a.

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 and
4 section 44a is added to read 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

1 INCLUDING THE PARCEL IDENTIFICATION NUMBER, IF ONE, the assessed
2 valuation for the year and the previous year, and the time and
3 place of the meeting of the board of review. The notice also may
4 specify the net change in assessment.

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

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

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

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

13 (d) The classification of the property as defined by section
14 34c.

15 (E) FOR EACH PARCEL CLASSIFIED AS RESIDENTIAL OR AGRICUL-
16 TURAL UNDER SECTION 34C, THE AMOUNT OF THE LIMITED STATE EQUAL-
17 IZED VALUATION AS DEFINED IN SECTION 280 OF THE INCOME TAX ACT OF
18 1967, ACT NO. 281 OF THE PUBLIC ACTS OF 1967, BEING SECTION
19 206.280 OF THE MICHIGAN COMPILED LAWS.

20 (F) THE LOCAL SCHOOL DISTRICT IN WHICH THE PROPERTY IS
21 LOCATED AND THAT DISTRICT'S CODE NUMBER AS PRESCRIBED BY THE
22 DEPARTMENT OF TREASURY.

23 (G) THE AFFIDAVIT FORM REQUIRED BY THE TAXPAYER TO OBTAIN
24 THE INCOME TAX CREDIT UNDER SECTION 281 OF ACT NO. 281 OF THE
25 PUBLIC ACTS OF 1967, BEING SECTION 206.281 OF THE MICHIGAN
26 COMPILED LAWS. THE AFFIDAVIT SHALL BE ON A FORM PRESCRIBED BY
27 THE DEPARTMENT OF TREASURY THAT INCLUDES A REQUIREMENT FOR

1 ENTERING THE TAXPAYER'S NAME AND SOCIAL SECURITY NUMBER, AN
2 AFFIRMATION THAT THE PROPERTY IS THE HOMESTEAD OF THE TAXPAYER,
3 AND ANY OTHER INFORMATION THE DEPARTMENT OF TREASURY CONSIDERS
4 NECESSARY. THE AFFIDAVIT SHALL ALSO INCLUDE A STATEMENT THAT
5 FILING FOR THE INCOME TAX CREDIT CONSTITUTES AN ASSIGNMENT OF THE
6 CREDIT TO THE STATE FOR USE IN PAYING A PORTION OF THE SCHOOL
7 OPERATING TAXES OF THE LOCAL SCHOOL DISTRICT.

8 (H) FOR EACH PARCEL CLASSIFIED AS RESIDENTIAL OR AGRICULTUR-
9 AL, THE DESIGNATED AGENT AS DEFINED IN SECTION 44, IF 1 IS
10 DESIGNATED. THE TREASURER OF THE TAX COLLECTING UNIT SHALL PRO-
11 VIDE THE NAME OF EACH DESIGNATED AGENT TO THE ASSESSOR FOR INCLU-
12 SION ON THE NOTICE.

13 (3) When required by Act No. 281 of the Public Acts of
14 1967, as amended, being sections 206.1 to 206.532 of the Michigan
15 Compiled Laws, the assessment notice shall include or be accom-
16 panied by information or forms prescribed by Act No. 281 of the
17 Public Acts of 1967, as amended.

18 (4) For assessment notices mailed in 1982 or any year
19 ~~thereafter~~ AFTER 1982, 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) The assessment notice shall be addressed to the owner
6 according to the records of the assessor and mailed not less than
7 10 days before the meeting of the board of review. The failure
8 to send or receive an assessment notice ~~shall~~ DOES not invali-
9 date an assessment roll or an assessment on that property.

10 (6) The tentative equalized valuation shall be calculated by
11 multiplying the assessment by the tentative equalized valuation
12 multiplier. If the assessor has made assessment adjustments
13 which would have changed the tentative multiplier, the assessor
14 may recalculate the multiplier for use in the notice.

15 (7) The state tax commission shall prepare a model assess-
16 ment notice form which shall be made available to local units of
17 government.

18 (8) THE ASSESSOR SHALL CALCULATE THE AMOUNT OF THE LIMITED
19 STATE EQUALIZED VALUATION AS DEFINED IN SECTION 280 OF ACT
20 NO. 281 OF THE PUBLIC ACTS OF 1967 FOR EACH PARCEL OF PROPERTY
21 CLASSIFIED AS RESIDENTIAL OR AGRICULTURAL UNDER SECTION 34C AND
22 ENTER THAT AMOUNT ON THE NOTICE.

23 SEC. 44A. (1) THE TREASURER OF A LOCAL TAX COLLECTING UNIT
24 SHALL CONSIDER THE CERTIFICATION RECEIVED FROM THE STATE TREA-
25 SURER UNDER SECTION 284 OF THE INCOME TAX ACT OF 1967, ACT
26 NO. 281 OF THE PUBLIC ACTS OF 1967, BEING SECTION 206.284 OF THE

1 MICHIGAN COMPILED LAWS, AS PAYMENT OF A PORTION OF THE TAXES DUE
2 UNDER SECTION 53.

3 (2) IF A TAXPAYER PAYS TAXES IN EXCESS OF THE CORRECT AND
4 LAWFUL AMOUNT DUE BECAUSE OF THE APPLICATION OF THE INCOME TAX
5 CREDIT PROVIDED FOR IN SECTION 281 OF ACT NO. 281 OF THE PUBLIC
6 ACTS OF 1967, BEING SECTION 206.281 OF THE MICHIGAN COMPILED
7 LAWS, THE TREASURER OF THE LOCAL TAX COLLECTING UNIT SHALL REFUND
8 THE AMOUNT OF THE EXCESS TAX PAID WITHOUT INTEREST TO THE TAX-
9 PAYER FROM THE TREASURY OF THE TAX COLLECTING UNIT WITHIN 30 DAYS
10 AFTER THE OVERPAYMENT IS MADE.

11 Section 2. This amendatory act shall not take effect unless
12 Senate Bill No. _____ or House Bill No. 4354 (request
13 no. 00925'91) of the 86th Legislature is enacted into law.