

HOUSE BILL No. 5581

March 3, 1992, Introduced by Rep. Profit 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~~ INSTEAD specify the assessed valuation for the year as
24 both the assessed valuation and tentative equalized valuation for
25 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~~
2 ~~lieu thereof~~ INSTEAD specify the assessed valuation for the pre-
3 vious year as both the assessed valuation and state equalized
4 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~~ 15 days before the meeting of the board of review. The
8 failure to send or receive an assessment notice ~~shall~~ DOES not
9 invalidate 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~~ THAT would have changed the tentative multiplier, the
14 assessor 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~~ THAT shall be made available to local
17 units of government.