

# HOUSE BILL No. 6109

September 22, 1992, Introduced by Reps. Harder, Scott, Gire, Pitoniak, Baade, Dobronski, DeMars and Porreca 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:

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 days before the meeting of the board of review. The failure  
8 to send ~~or receive~~ an assessment notice 10 DAYS BEFORE THE  
9 MEETING OF THE BOARD OF REVIEW shall ~~not invalidate an assess-~~  
10 ~~ment roll or an~~ RESULT IN THE INVALIDATION OF ANY INCREASE IN  
11 assessment on that property FROM THE IMMEDIATELY PRECEDING YEAR'S  
12 ASSESSMENT.

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

18 (7) The state tax commission shall prepare a model assess-  
19 ment notice form ~~which~~ THAT shall be made available to local  
20 units of government.