



# HOUSE BILL No. 5825

April 30, 1996, Introduced by Reps. Alley and Middaugh and referred to the Committee on Tax Policy.

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. 415 of the Public Acts of 1994, 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. 415 of the Public Acts of 1994, 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 assessed  
8 valuation or the tentative taxable value for the year. The  
9 notice shall specify each parcel of property, the assessed

1 valuation, the tentative taxable value for the current year and,  
2 beginning in 1996, the taxable value for the immediately preced-  
3 ing year. The notice shall also specify the time and place of  
4 the meeting of the board of review. Beginning in 1996, the  
5 notice shall also specify the difference between the property's  
6 tentative taxable value in the current year and the property's  
7 taxable value in the immediately preceding year. The notice also  
8 may specify the net change in the property's assessed valuation.

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

12 (a) The state equalized valuation for the immediately pre-  
13 ceding year.

14 (b) The tentative state equalized valuation for the current  
15 year.

16 (c) The net change between the tentative state equalized  
17 valuation for the current year and the state equalized valuation  
18 for the immediately preceding year.

19 (d) The classification of the property as defined by section  
20 34c.

21 (e) The inflation rate for the immediately preceding year as  
22 defined in section 34d.

23 (f) A statement provided by the state tax commission  
24 explaining the relationship between state equalized valuation and  
25 taxable value. Beginning in 1996, if the assessor believes that  
26 a transfer of ownership has occurred in the immediately preceding  
27 year, the statement shall state that the ownership was

1 transferred and that the taxable value of that property is the  
2 same as the state equalized valuation of that property.

3 (3) When required by the income tax act of 1967, Act No. 281  
4 of the Public Acts of 1967, being sections 206.1 to 206.532 of  
5 the Michigan Compiled Laws, the assessment notice shall include  
6 or be accompanied by information or forms prescribed by Act  
7 No. 281 of the Public Acts of 1967.

8 (4) The following apply to all assessment notices:

9 (a) If the tentative equalization multiplier is 1.0 for all  
10 classes of property, the assessment notice may exclude the infor-  
11 mation required by subsection (2)(b) and (c), and instead specify  
12 the assessed valuation for the current year as both the assessed  
13 valuation and tentative equalized valuation for the year.

14 (b) If the equalization multiplier for the immediately pre-  
15 ceding year was 1.0 for all classes of property, the assessment  
16 notice may exclude the information required by subsection (2)(a)  
17 and instead specify the assessed valuation for the immediately  
18 preceding year as both the assessed valuation and state equalized  
19 valuation of the property for the immediately preceding year.

20 (5) The assessment notice shall be addressed to the owner  
21 according to the records of the assessor and mailed not less than  
22 ~~10~~ 30 days before the meeting of the board of review. The  
23 failure to send or receive an assessment notice does not invali-  
24 date an assessment roll or an assessment on that property.

25 (6) The tentative equalized valuation shall be calculated by  
26 multiplying the assessment by the tentative equalized valuation  
27 multiplier. If the assessor has made assessment adjustments that

1 would have changed the tentative multiplier, the assessor may  
2 recalculate the multiplier for use in the notice.

3 (7) The state tax commission shall prepare a model assess-  
4 ment notice form that shall be made available to local units of  
5 government.

6 (8) Beginning in 1995, the assessment notice under subsec-  
7 tion.(1) shall include the following statement:

8 "If you purchased your homestead after May 1 last  
9 year, to claim the homestead exemption, if you have  
10 not already done so, you are required to file an  
11 affidavit before May 1."