

HOUSE BILL No. 6163

May 22, 2008, Introduced by Reps. Dean, Byrnes, Tobocman, Hopgood, Scott, Accavitti, Melton, Ball, Johnson, Polidori, Miller, Leland, Robert Jones, Sak, Jackson, Kathleen Law, Alma Smith, Condino, Bauer, Bennett, Bieda, Gonzales, Farrah and Meadows and referred to the Committee on Intergovernmental, Urban and Regional Affairs.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 24c (MCL 211.24c), as amended by 2003 PA 247.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 24c. (1) The assessor shall give to each owner or person
2 or persons listed on the assessment roll of the property a notice
3 by first-class mail of an increase in the tentative state equalized
4 valuation or the tentative taxable value for the year. The notice
5 shall specify each parcel of property, the tentative taxable value
6 for the current year, and the taxable value for the immediately
7 preceding year. The notice shall also specify the time and place of
8 the meeting of the board of review. The notice shall also specify
9 the difference between the property's tentative taxable value in
10 the current year and the property's taxable value in the
11 immediately preceding year.

12 (2) The notice shall include, in addition to the information

1 required by subsection (1), all of the following:

2 (a) The state equalized valuation for the immediately
3 preceding year.

4 (b) The tentative state equalized valuation for the current
5 year.

6 (c) The net change between the tentative state equalized
7 valuation for the current year and the state equalized valuation
8 for the immediately preceding year.

9 (d) The classification of the property as defined by section
10 34c.

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

13 (f) A statement provided by the state tax commission
14 explaining the relationship between state equalized valuation and
15 taxable value. If the assessor believes that a transfer of
16 ownership has occurred in the immediately preceding year, the
17 statement shall state that the ownership was transferred and that
18 the taxable value of that property is the same as the state
19 equalized valuation of that property.

20 **(G) THE FOLLOWING STATEMENT FOR PROPERTY CLASSIFIED AS**
21 **RESIDENTIAL REAL PROPERTY UNDER SECTION 34C:**

22 **"IF YOU DO NOT HAVE THE FINANCIAL RESOURCES NECESSARY TO PAY**
23 **THE TAXES DUE ON YOUR PRINCIPAL RESIDENCE, YOU MAY BE ELIGIBLE FOR**
24 **A FULL OR PARTIAL EXEMPTION. PLEASE CONTACT YOUR LOCAL ASSESSOR'S**
25 **OFFICE FOR MORE DETAILS."**

26 (3) When required by the income tax act of 1967, 1967 PA 281,
27 MCL 206.1 to 206.532, the assessment notice shall include or be

1 accompanied by information or forms prescribed by the income tax
2 act of 1967, 1967 PA 281, MCL 206.1 to 206.532.

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

8 (5) The tentative state equalized valuation shall be
9 calculated by multiplying the assessment by the tentative equalized
10 valuation multiplier. If the assessor has made assessment
11 adjustments that would have changed the tentative multiplier, the
12 assessor may recalculate the multiplier for use in the notice.

13 (6) The state tax commission shall prepare a model assessment
14 notice form that shall be made available to local units of
15 government.

16 (7) The assessment notice under subsection (1) shall include
17 the following statement:

18 "If you purchased your principal residence after May 1 last
19 year, to claim the principal residence exemption, if you have not
20 already done so, you are required to file an affidavit before May
21 1."

22 (8) For taxes levied after December 31, 2003, the assessment
23 notice under subsection (1) shall separately state the state
24 equalized valuation and taxable value for any leasehold
25 improvements.