

# SENATE BILL No. 395

March 19, 2009, Introduced by Senators KAHN, RICHARDVILLE, BISHOP, KUIPERS, GILBERT, JANSEN, GARCIA, STAMAS, VAN WOERKOM, PAPPAGEORGE, JELINEK, GEORGE, CASSIS, ALLEN, CROPSEY, GLEASON, BARCIA, CLARKE, SWITALSKI and BROWN and referred to the Committee on Finance.

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.

1           (2) The notice shall include, in addition to the information  
2 required by subsection (1), all of the following:

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

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

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

10           (d) The classification of the property as defined by section  
11 34c.

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

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

21           (3) When required by the income tax act of 1967, 1967 PA 281,  
22 MCL 206.1 to 206.532, the assessment notice shall include or be  
23 accompanied by information or forms prescribed by the income tax  
24 act of 1967, 1967 PA 281, MCL 206.1 to 206.532.

25           (4) The assessment notice shall be addressed to the owner  
26 according to the records of the assessor and mailed not less than  
27 ~~10~~30 days before the meeting of the board of review. The failure

1 to send or receive an assessment notice does not invalidate an  
2 assessment roll or an assessment on that property.

3 (5) The tentative state equalized valuation shall be  
4 calculated by multiplying the assessment by the tentative equalized  
5 valuation multiplier. If the assessor has made assessment  
6 adjustments that would have changed the tentative multiplier, the  
7 assessor may recalculate the multiplier for use in the notice.

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

11 (7) The assessment notice under subsection (1) shall include  
12 the following statement:

13 "If you purchased your principal residence after May 1 last  
14 year, to claim the principal residence exemption, if you have not  
15 already done so, you are required to file an affidavit before May  
16 1."

17 (8) For taxes levied after December 31, 2003, the assessment  
18 notice under subsection (1) shall separately state the state  
19 equalized valuation and taxable value for any leasehold  
20 improvements.