

HOUSE BILL No. 5077

November 10, 2015, Introduced by Reps. Heise, Hughes, LaVoy and Santana and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 24c (MCL 211.24c), as amended by 2010 PA 332.

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~~, **206.713**, the assessment notice shall include
23 or be accompanied by information or forms prescribed by the income
24 tax act of 1967, 1967 PA 281, MCL 206.1 to ~~206.532~~. **206.713**.

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 ~~14-30~~ 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.