

HOUSE BILL No. 5646

January 22, 2008, Introduced by Reps. Moore, Rick Jones, Caul, Meltzer, Calley, Horn, Pavlov, Acciavatti, Knollenberg, Stahl, Meekhof, David Law, Steil, Nitz, Agema, Pearce, Opsommer, Hoogendyk, Nofs, Hansen, Elsenheimer, Huizenga and Shaffer 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 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 BEGIN WITH THE WORDS "NOTICE OF CHANGE IN TAXABLE AND**
6 **ASSESSED VALUE OF YOUR PROPERTY AND INFORMATION REGARDING YOUR**
7 **APPEAL RIGHTS", WHICH SHALL BE IN THE LARGEST POINT TYPE IN THE**
8 **NOTICE.** The notice shall specify each parcel of property, the
9 tentative taxable value for the current year, and the taxable value
10 for the immediately preceding year. The notice shall also specify

1 the time and place of the meeting of the board of review **AND**
2 **INCLUDE INFORMATION REGARDING THE APPEALS PROCESS.** The notice shall
3 also specify the difference between the property's tentative
4 taxable value in the current year and the property's taxable value
5 in the immediately preceding year.

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

8 (a) The state equalized valuation for the immediately
9 preceding year.

10 (b) The tentative state equalized valuation for the current
11 year.

12 (c) The net change between the tentative state equalized
13 valuation for the current year and the state equalized valuation
14 for the immediately preceding year.

15 (d) The classification of the property as defined by section
16 34c.

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

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

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 ~~10-30~~ days before the meeting of the board of review. The failure
6 to 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.