

**SUBSTITUTE FOR
HOUSE BILL NO. 6163**

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

1 the difference between the property's tentative taxable value in
2 the current year and the property's taxable value in the
3 immediately preceding year.

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

6 (a) The state equalized valuation for the immediately
7 preceding year.

8 (b) The tentative state equalized valuation for the current
9 year.

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

13 (d) The classification of the property as defined by section
14 34c.

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

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

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

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

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

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

14 (7) The assessment notice under subsection (1) shall include
15 the following statement:

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

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

24 **(9) FOR TAXES LEVIED AFTER DECEMBER 31, 2008, IF A SEPARATE**
25 **NOTICE IS NOT PROVIDED UNDER SUBSECTION (10), THE MAILING,**
26 **INCLUDING THE ASSESSMENT NOTICE UNDER SUBSECTION (1), SHALL INCLUDE**
27 **THE FOLLOWING STATEMENT:**

1 "UNDER MICHIGAN LAW, IF YOU ARE UNABLE TO PAY THE TAXES DUE ON
2 YOUR HOME FOR REASONS OF POVERTY, YOU MAY BE ELIGIBLE FOR A FULL OR
3 PARTIAL EXEMPTION. PLEASE CONTACT YOUR LOCAL ASSESSOR'S OFFICE FOR
4 MORE DETAILS.".

5 (10) AN ASSESSOR MAY PROVIDE NOTIFICATION OF THE EXEMPTION
6 AVAILABLE UNDER SECTION 7U IN A SEPARATE MAILING MADE NOT LESS THAN
7 10 DAYS PRIOR TO THE MEETING OF THE BOARD OF REVIEW. THE SEPARATE
8 MAILING SHALL INCLUDE, BUT IS NOT LIMITED TO, THE FOLLOWING
9 STATEMENT:

10 "UNDER MICHIGAN LAW, IF YOU ARE UNABLE TO PAY THE TAXES DUE ON
11 YOUR HOME FOR REASONS OF POVERTY, YOU MAY BE ELIGIBLE FOR A FULL OR
12 PARTIAL EXEMPTION. PLEASE CONTACT YOUR LOCAL ASSESSOR'S OFFICE FOR
13 MORE DETAILS.".