

## 2025 Board of Review Training

These forms and additional information are available on the State Tax Commission website, visit [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) scroll down to Board of Review resources.

- 1) STC Bulletin 15 of 2024 – 2025 Boards of Review
  - 2) STC Bulletin 24 of 2023 – Qualified Errors under MCL 211.53B
  - 3) STC Bulletin 21 of 2023 – July and December Boards of Review
  - 4) STC Form 4031 – July December Board of Review Affidavit
  - 5) STC Bulletin 17 of 2024 – Procedural Changes for 2025
  - 6) STC Bulletin 14 of 2024 – Inflation Rate Multiplier for 2025
  - 7) STC Bulletin 4 of 2024 – County Multipliers
  - 8) STC Bulletin 11 of 2024 – Property Tax Appeal Procedures for 2025
  - 9) STC Bulletin 22 of 2023 – MCL 211.7u Poverty Exemptions
  - 10) STC Policy Regarding Supervising Preparation of the Assessment Roll
  - 11) STC Bulletin 12 of 2024 – Property Tax and Equalization Calendar for 2025
  - 12) STC Form L - 4400 – Notice of Assessment, Taxable Valuation and Property Classification
  - 13) STC Form L - 4035 – Petition to Board of Review
  - 14) STC Form L - 4035a – 2025 Taxable Value Calculations Worksheet
  - 15) STC Form 5731 – Assessing District Required Board of Review Training Report
  - 16) STC Form 5822 - Assessment Audit Review Sheet
  - 17) STC Bulletin 20 of 2022 – Mathieu Gast Act
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**Bulletin 15 of 2024  
November 19, 2024  
2025 Boards of Review**

**TO:** Boards of Review and Assessing Officers  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** 2025 Boards of Review

This Bulletin contains information that Boards of Review need to be aware of for the 2025 assessment year. The State Tax Commission Q&A regarding the statutory obligations for Boards of Review can be found on the State Tax Commission website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission). The State Tax Commission asks that all Board of Review members carefully review this document.

Board of Review members are also strongly encouraged to attend an annual *Board of Review Member Training* to review updates on statutory and policy changes. Public Act 660 of 2018 requires that all Board of Review members receive training approved by the State Tax Commission at least once every two years.

### Key Dates for 2025 Boards of Review

- **March 4, 2025.** The March Board of Review begins their work on the Tuesday following the first Monday in March. On this day, the Board holds their organizational meeting and formally receives the assessment roll from the assessor. This is the meeting for the Board to “get organized”. They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board will not hear appeals at this first meeting. The organizational meeting date cannot be rescheduled to a different day.
- **March 10, 2025.** Appeal meetings of the March Board begin on the 2nd Monday in March. Local units can set an alternative start date for the appeal meetings by adopting an ordinance or resolution, but that alternative start date can only be the Tuesday or Wednesday of that same week (i.e. the Tuesday or Wednesday following the 2nd Monday in March).

The required first appeal meeting on the second Monday in March must start no earlier than 9 a.m. and no later than 3 p.m. The Board of Review must meet for a

minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m.

- **April 7, 2025.** The March Board of Review must complete their work by the first Monday in April. Assessment rolls must be turned over to County Equalization by the Wednesday following the first Monday in April or 10 days following the close of the March Board, whichever is first.
- **July 22, 2025.** The July Board meets on the Tuesday following the third Monday in July, unless an alternate start date is adopted by the local unit.
- **December 9, 2025.** The December Board meets the Tuesday following the second Monday in December, unless an alternate start date is adopted by the local unit.

### **Alternate Start Dates for the July or December Boards of Review**

MCL 211.53b provides that July or December Boards of Review may have an alternate start date. The governing body of the city or township must adopt by ordinance or resolution alternate start dates that must conform to the following: for the July Board, an alternate date during the week of the third Monday in July; for the December Board, an alternate date during the week of the second Monday in December.

### **Documentation of Board of Review Changes**

The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035, form 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, form 4031, and a Board of Review Action Report. Form 4035 must include a detailed reason why the Board made their determination. **Assessors are not required to file the Board of Review log or Action Report with the State Tax Commission.**

Minutes must include all the following items:

- Day, time, and place of meetings.
- Members present, members absent, name of elected chairperson and notation of any correspondence received.
- A log that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and decision of the board of review.
- Record daily the actual hours the Board was in session, and time of daily adjournments. Record the closing date and time of the final annual session.

## **Inflation Rate used in the 2025 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2025 Capped Value Formula is 1.031.

The 2025 Capped Value Formula is as follows:

$$\mathbf{2025\ CAPPED\ VALUE = (2024\ Taxable\ Value - LOSSES) \times 1.031 + ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.031 is lower than 1.05.

## **July and December Board of Review Authority and Qualified Errors**

Boards of Review **and** assessors are cautioned to take great care to ensure that any changes made by the July or December Board of Review meet the requirements of MCL 211.53b.

MCL 211.53b provides that the July or December Boards of Review can correct "qualified errors" for the current year and one prior year unless additional years are specifically addressed by the statute.

Regarding MCL 211.27a(4): if the taxable value of property is adjusted and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted for the current year and for the **three** immediately preceding calendar years.

### **Qualified Errors are defined in MCL 211.53b as:**

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- An error made by the local tax collecting unit in the processing of a timely filed disabled veterans exemption affidavit.
- A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

- An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

**Clerical Error** was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

**Mutual Mistake of Fact** was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” This definition was clarified by the Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010). The Michigan Supreme Court indicated that to qualify, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer.

## Personal Property Tax

Taxpayers who miss the February 20 filing deadline for either the Small Business Taxpayer Exemption, the Eligible Manufacturing Personal Property Exemption, or the Qualified Heavy Equipment Rental Personal Property Exemption may file a late application directly with the March Board of Review.

**Important Reminder:** The July and December Boards of Review **have no authority** to grant these exemptions. If an assessor misplaces or missed a timely filed Form 5278, that **is not** considered a clerical error or mutual mistake and cannot be considered by the July or December Board of Review.

See the [Guide to Small Business Taxpayer Exemption](#) and [Bulletin 18 of 2022: Qualified Heavy Equipment Rental Personal Property Exemption](#) for more information.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts, and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## Poverty Exemption Changes

The State Tax Commission issued Bulletin 22 of 2023 regarding the poverty exemption. This Bulletin reflects updates due to legislative changes to the poverty exemption made in November 2023 by PA 191 of 2023. It is important that Board of Review members

review this bulletin and understand the changes to the statute that impact how poverty exemptions are reviewed and granted.

Specifically, PA 191 amends the poverty exemption to allow local units to grant a 75% partial exemption, in addition to the previously allowed 100%, 50%, and 25%, without prior approval by the State Tax Commission. Additionally, PA 191 amends both MCL 211.7u and MCL 211.53b to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. **The Board of Review is not permitted to deviate from the adopted policy and guidelines** (this is a change to the law in 2020 PA 253).

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediate preceding year which can only be heard by the July and December Board of Review as a qualified error). However, there can only be **one** Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year.

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Local units are still required to have adopted income guidelines and an asset test. These documents should be in writing and should be made available to taxpayers.

If a taxpayer qualifies for the poverty exemption, the Board of Review may grant a 100%, 75%, 50%, or 25% reduction in taxable value. There are no other percentage reductions permitted unless approval is granted to the local unit by the State Tax Commission for additional percentage reductions. The request must comply with the *State Tax Commission Policy Regarding Requests for Percentage Reductions in Taxable Value for Poverty Exemptions* and must be submitted using Form 5738.

The forms and guidance related to the poverty exemption are available on the State Tax Commission's website under the [Poverty Exemption Forms & Policy Related to PA 253 of 2020](#) link.

## Reminders:

- The Michigan Court of Appeals ruled in *Ferrero v Township of Walton* (Docket No. 302221) that monies received pursuant to MCL 206.520 (homestead property tax credit) is a rebate of property taxes and is not income for purposes of MCL 211.7u.
- Statutory changes allow an affidavit to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the individual filing for the exemption.

Board of Review members are encouraged to review Bulletin 15 of 2024 prior to the start of March Board of Review meetings.

## Property Classification

Property is classified according to its current use. A property cannot have more than one classification. MCL 211.34c(5) states that if the total usage of a parcel includes more than one classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

Boards of Review are encouraged to review the [Property Classification Q&A](#) available on the State Tax Commission website.

## Board of Review Member Required Training

PA 660 of 2018 requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

The State Tax Commission has provided additional resources and guidance regarding changes to be implemented as a result of Public Act 660 of 2018 under the "Property Assessing Reform" link at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

## Resources

The State Tax Commission has published a significant amount of resource information to assist Boards of Review in carrying out their statutory responsibilities. This information can be found on the State Tax Commission website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission) under the "Board of Review Resources" heading.

If you have additional questions or cannot locate information on the State Tax Commission website, please contact the State Tax Commission at (517) 335-3429 or email [State-Tax-Commission@michigan.gov](mailto:State-Tax-Commission@michigan.gov).





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**Bulletin 24 of 2023**  
**December 19, 2023**  
**Qualified Errors**

**TO:** Assessors and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Qualified Errors under MCL 211.53b

**Bulletin 14 of 2022 is rescinded.**

This Bulletin addresses July and December Board of Review authority under MCL 211.53b. Additional information regarding Board of Review authority can be found in the [State Tax Commission Board of Review Q&A](#).

The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:

- a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- b) A mutual mistake of fact.
- c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.
- d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- e) An error of omission or inclusion of a part of the real property being assessed.
- f) An error regarding the correct taxable status of the real property being assessed.
- g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- h) An error made in the denial of a claim of exemption for personal property under section 9o.

- i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:
  - 1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
  - 2) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
  - 3) **For tax year 2023 only**, a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.
  
- j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

**Clerical Error** was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as "an error of a transpositional, typographical, or mathematical nature." July and December Boards of Review are not allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information. Lost or misplaced paperwork is not a clerical error.

**Mutual Mistake of Fact** was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as "an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction." The Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010) indicated that to qualify, the mutual mistake of fact must be one that occurs only between the assessor and the taxpayer.

## Examples of Qualified Errors

### **An error of measurement or calculation of the physical dimensions or components of the real property being assessed:**

1. A building is listed on the record card sketch as 60' x 100', priced as 6,000 square feet, and valued accordingly on the roll. A field inspection reveals that the building dimensions are actually 60' x 90', and that 5,400 should have been priced.
  
2. A building is properly listed on the record card sketch as 60' x 100', erroneously priced as 5,600 square feet, and valued accordingly on the roll. A desk review reveals the error.

**Note:** Errors of measurement or calculation may include building height errors or floor area perimeter multiplier errors.

**An error of omission or inclusion of a part of the real property being assessed:**

1. Error of omission – A 1200 square foot house had a 500 square foot addition. The addition was taken as assessed/equalization new, but was not taken as a capped value addition, and so, was not included in the taxable value.
2. Error of inclusion – A pole barn was erected on parcel ‘A’ but is erroneously assessed to parcel ‘B’. The ‘error of inclusion’ pertains to parcel ‘B’. An ‘error of omission’ pertains to parcel ‘A’.

**Note:** This change in jurisdiction is limited to situations where part of the real property is at issue. Issues involving the entire real parcel or involving personal property are not included under this subsection.

**Note:** Omitted property may be added under this section for the current year and the immediately preceding year only may still be added under MCL 211.154 for the current year and two prior.

**An error regarding the correct taxable status of the real property being assessed.**

1. A charitable non-profit corporation that qualified for exemption under MCL 211.7o sent a letter with proper documentation to the assessor and requested exemption. The assessor failed to grant the exemption.
2. A church purchased the house next door in November (deed delivered) and was immediately used as a parsonage. The parcel qualified for exemption under MCL 211.7s. The deed was recorded in January, but the copy of the deed failed to reach the local assessor. The parcel had an assessed and taxable value at the close of the March Board of Review.

**An error made by the taxpayer in preparing the statement of assessable personal property under section 19.**

1. A taxpayer reported newly acquired office furniture in Section B, ‘Machinery and Equipment’ of the personal property statement. It should have been reported in Section A, ‘Furniture and Fixtures’.
2. A taxpayer reported newly acquired office furniture in Section A, ‘Furniture and Fixtures’, on the top line and entered the amount paid for the items in the purchase of the total property. It was discovered by the assessor after the close of the March Board of Review that the previous owner had reported a different acquisition cost new for the office furniture five years earlier.

**Note:** In the case where a personal property statement was not filed in a timely fashion, the act does not permit the assessor to change an estimated assessment made in the absence of a filed statement.

**An error made in the denial of a claim of exemption for personal property under section 9o.**

1. A taxpayer timely filed the affidavit to claim the Small Business Taxpayer Exemption for personal property. The assessor failed to grant the exemption even though the taxpayer met all the qualifications.



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**Bulletin No. 21 of 2023**  
**December 19, 2023**  
**July and December Boards of Review**

**TO:** Assessing Officers and Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** July and December Boards of Review

**Bulletin 13 of 2022 is rescinded.**

This Bulletin is intended to provide an overview of key information related to July and December Boards of Review. Additional information regarding Board of Review authority can be found in the [State Tax Commission Board of Review Q&A](#).

**JULY AND DECEMBER BOARDS OF REVIEW MEETINGS**

The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body but the alternate date must be during the same week.

The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body, but it has to be the alternative date must be during this the same week.

Hours for meetings held in July and December may be established by the Boards of Review.

There are no specific notice requirements for the July and December Boards, but public bodies must always post meeting notices in accordance with the Open Meetings Act.

The Boards of Review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veteran's exemptions, or any other appeal. Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.

## **JULY AND DECEMBER BOARDS OF REVIEW ACTIONS AND DECISIONS**

Form 4031, *July/December Board of Review Affidavit*, is required by law to be used for any actions of the July and December Board of Review.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

MCL 211.53b states that for the July and December meetings

The board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.

If the other changes authorized by statute are made by the July and December meetings of the Board of Review, the taxpayer shall be notified of the change in writing, in the manner prescribed by the statute that authorizes the change.

## **AUTHORITY OF THE JULY AND DECEMBER BOARDS OF REVIEW**

The July and December Boards of Review have different authorities than the March Board of Review. The authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July and December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year.

In addition, other statutes, such as MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

### **Poverty Exemption**

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediate preceding year which can only be heard by the July and December Board of Review as a qualified error). However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if a poverty exemption is denied at the July Board of Review, it may not be

reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

PA 191 of 2023 amends both MCL 211.7u and MCL 211.53b to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

See [Bulletin 22 of 2023](#) for more information on the poverty exemption.

### **Qualified Agricultural Exemption**

The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption, pursuant to MCL 211.7ee(6), for the current year if the exemption was not in existence for the previous year (the Board of Review may review the denial of a new application for property which is claimed to qualify by May 1 of the current year). The appeal must be filed at the July meeting unless the school does not make a summer levy or the Board of Review does not meet in July. This authority only applies to new exemptions and if the assessor denies the continuation of a previously existing exemption, the July and/or December Board of Review does not have jurisdiction.

Under MCL 211.7ee(6), if property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review of the current year requesting that the Qualified Agricultural Exemption be granted for the immediately preceding year and/or for the current year.

See the [State Tax Commission Qualified Agricultural Property Exemption Guidelines](#) for more information.

### **Qualified Forest Exemption**

The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.

### **Disabled Veteran's Exemption**

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor.

Public Act 152 amends MCL 211.53b to allow the July or December Board of Review to consider a denial by a Board of Review in 2023 of an exemption claimed by the unremarried surviving spouse for the 2023 tax year only. This means that the 2023 December Board of Review and 2024 July and December Boards of Review can hear claims for a 2023 disabled veterans exemption if the unremarried surviving spouse requested an exemption at a 2023 Board of Review and was denied.

More information on the Disabled Veterans Exemption can be found on the State Tax Commission website under the Disabled Veterans Exemption Section.

### **Eligible Development Property Exemption**

The July and December Boards of Review may review a denial by the Assessor of an Eligible Development Property Exemption for the current year only. An owner may file an appeal with the July Board of Review for summer taxes or, if there is not a summer levy of school operating taxes, with the December Board of Review.

See the [State Tax Commission Bulletin 24 of 2013](#) for more information.

### **Qualified Errors**

The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:

- a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- b) A mutual mistake of fact.
- c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.
- d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- e) An error of omission or inclusion of a part of the real property being assessed.
- f) An error regarding the correct taxable status of the real property being assessed.
- g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- h) An error made in the denial of a claim of exemption for personal property under section 9o.



- i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:
  - 1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
  - 2) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
  - 3) **For tax year 2023 only**, a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.
  
- j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

More information on Qualified Errors can be found in Bulletin 14 of 2022 available on the [State Tax Commission website](#).

### **No Authority**

The July and December Boards of Review **do not** have authority over the following:

- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.
- A denial by the assessor, an auditing county, or the Department of Treasury of a Principal Residence Exemption.
- A denial by the assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.
- The July and December Boards of Review cannot review the classification determinations made by the assessor and/or by the March Board of Review.
- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not the result of the correction of a qualified error.
- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board of Review in the year of the transfer).

- The July and December Boards of Review cannot approve an Eligible Manufacturing Personal Property Exemption, a Small Business Taxpayer Exemption, or a Qualified Heavy Equipment Rental Personal Property Exemption.
- The March, July and December Boards of Review may not consider any aspect of a delayed uncapping of Taxable Value.
- The July and December Boards of Review cannot approve a Poverty Exemption for any year prior to the current year, unless presented as a Qualified Error for the immediately preceding tax year only and the exemption was not on the assessment roll and was not denied for that tax year.
- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.

## July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

The authority for July/December Board of Review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j[1] that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCL 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION				
Owner Name				
Owner Street Address			City	State
				ZIP Code
Parcel Number	Property School District		Property Classification	
Property Street Address			City	State
				ZIP Code
PART B: BOARD OF REVIEW ADJUSTMENTS				
Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
<b>TOTALS</b>				
Reason for change (see instructions on page 2):				
<input type="checkbox"/> Poverty Exemption		<input type="checkbox"/> Qualified Agricultural Exemption		<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption		<input type="checkbox"/> Eligible Development Property Exemption		<input type="checkbox"/> Qualified Error <small>(State specific qualified error in 211.53b(6))</small>
Explanation: _____				
PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS				
We, the undersigned members of _____ Board of Review, swear or affirm the above information is, to the best of our knowledge, true.				
Signature	Date	Signature	Date	
Signature	Date	Signature	Date	
Signature	Date	Signature	Date	

The Board of Review is required to file this affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b(1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

## **Form 4031, July/December Board of Review Affidavit Instructions**

Form 4031 is required to be completed by the July and December Board of Review once it takes action. The Board of Review is required to file Form 4031 with the proper officials to have all affected official records corrected. A separate Form 4031 must be completed for each assessment year a change is made, for those actions allowing correction for multiple years.

### **Part A: Property Identification**

The property owner name and mailing address must be listed. The property address of the parcel under appeal, school district where the parcel is located, and parcel classification must be listed.

### **Part B: Board of Review Adjustments**

The Board of Review must complete each column (complete Note on Millage only if applicable). A separate line should be used for each adjustment. Attach additional sheet if necessary.

The Reason for Change must check only one box. For the Qualified Error, write the applicable qualified error stated in MCL 211.53b(6) relied on by the Board of Review. Additional reason for the specific change made by the Board of Review should be stated in the space provided for Explanation.

Please consult with the assessor or refer to the Board of Review guidance on the State Tax Commission website at <https://www.michigan.gov/statetaxcommission> for questions regarding July/December Board of Review authority to take an action.

### **Part C: Board of Review Certification**

Fill in the blank with the City or Township name. Each Board of Review member participating in the decision must sign and date Form 4031.



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 17 of 2024  
November 19, 2024  
Procedural Changes for 2025**

**TO:** Assessing Officers and County Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Procedural Changes for the 2025 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2025 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

### A. Inflation Rate Used in the 2025 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2025 Capped Value Formula is 1.031.

The 2025 Capped Value Formula is as follows:

$$\text{2025 CAPPED VALUE} = (\text{2024 Taxable Value} - \text{LOSSES}) \times 1.031 + \text{ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.031 is lower than 1.05.

### B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2025

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$24,860 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$24,860. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2025 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,060
2	\$20,440
3	\$25,820

Size of Family Unit	Poverty Guidelines
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For each additional person	\$5,380

**Note:** MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 22 of 2023 for more information on poverty exemptions.

**Note:** MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.

### C. Sales Studies

Equalization study dates are as follows for 2025 equalization:

- Two Year Study: April 1, two years prior through March 31, current year
- Single Year Study: October 1, preceding year through September 30, current year

For 2024 studies for 2025 equalization the dates are as follows:

- Two Year Study: April 1, 2022 through March 31, 2024
- Single Year Study: October 1, 2023 through September 30, 2024

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

### D. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

## **E. Public Act 660 of 2018 Training Requirements**

### **Required Training: Assessors and Support Staff**

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

### **Required Training: Board of Review members**

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

## F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on September 29, 2023. Summaries of the changes are in the Tribunal's November 3, 2022 and October 10, 2023 newsletters.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated.

The Tax Tribunal asks that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal).

## G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2025 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse must file the application to claim the exemption for 2025 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025 remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.



## H. Qualified Heavy Equipment Rental Personal Property Exemption

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

**Qualified heavy equipment rental personal property (QHERPP)** is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit a copy of the claim form, indicating whether the claim was approved or denied, and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to [Treas-QHERPP@michigan.gov](mailto:Treas-QHERPP@michigan.gov)

More information is available in Bulletin 18 of 2022.

## I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2025 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

### **Personal Property Valued Less Than \$80,000**

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

### **Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000**

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement* and any other required parcel information to the Department of Treasury no later than April 1 each year.

## **J. EMPP and ESA Reminders**

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption. A Combined Document (Form 5278) needs to be filed to claim the EMPP exemption only on those parcels that did not receive the EMPP exemption in the immediately preceding year. Taxpayers will report the addition or removal of exempt property from their parcel on their ESA Statement filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2025. Assessors should report receipt of any Form 5277 in their CAMA software.

If a parcel is transferred to a new taxpayer, it is necessary for the previous owner to file Form 5277 to rescind the parcel under their FEIN and the new owner to file Form 5278 to claim the EMPP under their FEIN.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of “eligible manufacturing personal property,” identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at [www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at [www.michigan.gov/ESA](http://www.michigan.gov/ESA). Additional questions should be sent via email to [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov).

## **K. Omitted or Incorrectly Reported Property (MCL 211.154)**

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2023 and 2024, the property record card for 2023 and the property record card for 2024 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor’s communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at [Treas-154petitions@michigan.gov](mailto:Treas-154petitions@michigan.gov). Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions).

## L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(6), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 21 of 2023 and 24 of 2023 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a PRE.** Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to grant timely filed Disabled Veterans Exemptions, thus nullifying the need to take Disabled Veteran Exemption applications to the Board of Review. PA 152 of 2023 clarified the definition of “qualified errors” as it relates to the July and December Board of Review authority for granting Disabled Veteran Exemptions as a “qualified error”.

## M. 2025 State Tax Commission Updates Class

At the August 20, 2024 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

**To recertify for 2026 MCAT (Michigan Certified Assessing Technicians)** must complete four (4) hours of continuing education (November 1, 2024 – October 31, 2025). To meet the required four (4) hours of continuing education, Technicians have the option to complete the 2025 STC Updates course, any continuing education course approved by the STC, or an STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered through the STC Online Education Portal. Any individual certified at the MCAT level who wishes to expand their knowledge of assessment may take additional approved assessment administration courses during the same renewal period. However, courses taken beyond the four (4)

hours will not be entered into the Commission's online MiSuite System and will not count toward education credit for recertification purposes.

**To recertify for 2026, MCAO, MAAO and MMAO assessors** must complete the 2025 State Tax Commission Updates Course ***in addition to the 16 hours of continuing education***. The 2025 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

## 2026 Online Education Portal and MiSUITE Login

### STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email [Treas-MiSuitehelp@michigan.gov](mailto:Treas-MiSuitehelp@michigan.gov). If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

### MiSUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email [Treas-MiSUITEHelp@michigan.gov](mailto:Treas-MiSUITEHelp@michigan.gov).



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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
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**Bulletin 14 of 2024  
Inflation Rate Multiplier  
October 22, 2024**

**TO:** Assessors and Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Inflation Rate Multiplier for use in the 2025 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

### **Calculation of 2025 Inflation Rate Multiplier**

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2025 is as follows:

1. The 12 monthly values for October 2022 through September 2023 are averaged.
2. The 12 monthly values for October 2023 through September 2024 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

**CPI data used to calculate Inflation Rate Ratio for 2024 property taxes**

**2024 Calculations**

<u>FY 2022 - 2023</u>		<u>FY 2023 - 2024</u>	
Oct-22	298.012	Oct-23	307.671
Nov-22	297.711	Nov-23	307.051
Dec-22	296.797	Dec-23	306.746
Jan-23	299.170	Jan-24	308.417
Feb-23	300.840	Feb-24	310.326
Mar-23	301.836	Mar-24	312.332
Apr-23	303.363	Apr-24	313.548
May-23	304.127	May-24	314.069
Jun-23	305.109	Jun-24	314.175
Jul-23	305.691	Jul-24	314.540
Aug-23	307.026	Aug-24	314.796
Sep-23	<u>307.789</u>	Sep-24	<u>315.301</u>
<b>Average</b>	<b>302.289</b>	<b>Average</b>	<b>311.581</b>

Ratio	<b>1.031</b>
% Change	<b>3.1%</b>

**Important:** Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.031 in 2025. It is not acceptable for local units or assessors to indicate to taxpayers that they do not know how the multiplier is developed.

**Inflation Rate Multiplier (IRM) Used in the 2025 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2025 Capped Value Formula is 1.031.

**2025 CAPPED VALUE = (2024 Taxable Value – LOSSES) X 1.031 + ADDITIONS**

- The formula above does not include 1.05 because the inflation rate multiplier of 1.031 is lower than 1.05.

**Inflation Rate Multiplier Used in 2025 “Headlee” Calculations**

The inflation rate multiplier of 1.031 shall ALSO be used in the calculation of the 2025 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2025 “Headlee” Millage Reduction Fraction (MRF) is:



$$2025 \text{ MRF} = \frac{(2024 \text{ Taxable Value} - \text{LOSSES}) \times 1.031}{2025 \text{ Taxable Value} - \text{ADDITIONS}}$$

**Historical Inflation Rate Multipliers**

The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A.

YEAR	IRM		YEAR	IRM
1995	1.026		2012	1.027
1996	1.028		2013	1.024
1997	1.028		2014	1.016
1998	1.027		2015	1.016
1999	1.016		2016	1.003
2000	1.019		2017	1.009
2001	1.032		2018	1.021
2002	1.032		2019	1.024
2003	1.015		2020	1.019
2004	1.023		2021	1.014
2005	1.023		2022	1.033
2006	1.033		2023	1.050 (Capped Value)
2007	1.037			1.079 (Headlee)
2008	1.023		2024	1.050 (Capped Value)
2009	1.044			1.051 (Headlee)
2010	0.997		2025	1.031
2011	1.017			



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 4 of 2024**  
**May 13, 2024**  
**County Multipliers**

**TO:** Assessors and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** County Multipliers

The 2024 County Multipliers for use with the 2014 cost schedules contained in Volumes I and II of the Assessor's Manual are linked below. The 2024 County Multipliers are to be used in the 2024 equalization appraisal studies whose purpose is to set the 2025 base.

Assessors should note that the State Tax Commission will continue to approve County Multipliers annually but for those assessors using CAMA software, the County Multipliers will automatically be included through the software providers direct connection to the Marshall Swift System. Assessors will not be required to manually input or select their County Multiplier.

Volumes I and II of the Michigan Assessor's Manual can be accessed at:  
<https://www.michigan.gov/statetaxcommission>

Attachments:

[Commercial and Industrial County Multipliers](#)

[Residential County Multipliers](#)

**2024**  
**COUNTY MULTIPLIERS**  
**FOR 2014 BASE RATES**  
**FOR USE IN 2024 EQUALIZATION STUDIES**

Commercial and Industrial

County	A	B	C	D	S
Alcona	1.48	1.34	1.37	1.35	1.36
Alger	1.40	1.32	1.35	1.34	1.30
Allegan	1.41	1.34	1.35	1.36	1.30
Alpena	1.48	1.34	1.36	1.34	1.35
Antrim	1.47	1.39	1.40	1.38	1.36
Arenac	1.50	1.35	1.38	1.38	1.38
Baraga	1.38	1.32	1.36	1.34	1.29
Barry	1.47	1.38	1.39	1.37	1.37
Bay	1.52	1.37	1.38	1.41	1.38
Benzie	1.45	1.41	1.43	1.39	1.36
Berrien	1.46	1.38	1.40	1.40	1.36
Branch	1.47	1.40	1.41	1.40	1.39
Calhoun	1.47	1.38	1.40	1.38	1.37
Cass	1.48	1.40	1.41	1.41	1.36
Charlevoix	1.47	1.37	1.39	1.37	1.35
Cheboygan	1.46	1.36	1.37	1.35	1.34
Chippewa	1.41	1.31	1.32	1.32	1.30
Clare	1.46	1.36	1.38	1.38	1.36
Clinton	1.49	1.39	1.41	1.38	1.40
Crawford	1.47	1.37	1.39	1.37	1.35
Delta	1.37	1.30	1.33	1.33	1.27
Dickinson	1.39	1.32	1.35	1.35	1.30
Eaton	1.47	1.38	1.40	1.37	1.37
Emmet	1.47	1.37	1.38	1.37	1.35
Genesee	1.51	1.40	1.42	1.44	1.41
Gladwin	1.50	1.36	1.38	1.38	1.37
Gogebic	1.44	1.39	1.39	1.38	1.37
Grand Traverse	1.48	1.43	1.45	1.40	1.38
Gratiot	1.47	1.36	1.38	1.37	1.37
Hillsdale	1.50	1.40	1.42	1.41	1.40
Houghton	1.41	1.35	1.37	1.36	1.33
Huron	1.56	1.44	1.47	1.50	1.45
Ingham	1.49	1.39	1.42	1.37	1.39
Ionia	1.44	1.34	1.37	1.35	1.33
Iosco	1.50	1.35	1.38	1.38	1.37
Iron	1.41	1.33	1.37	1.36	1.32
Isabella	1.45	1.35	1.37	1.35	1.34
Jackson	1.51	1.40	1.43	1.42	1.40
Kalamazoo	1.46	1.38	1.39	1.39	1.35
Kalkaska	1.47	1.40	1.42	1.38	1.36
Kent	1.40	1.31	1.34	1.35	1.30
Keweenaw	1.40	1.35	1.36	1.36	1.33

## 2024 COUNTY MULTIPLIERS FOR 2014 BASE RATES (Continued)

Commercial and Industrial					
County	A	B	C	D	S
Lake	1.41	1.34	1.36	1.34	1.31
Lapeer	1.54	1.42	1.45	1.47	1.44
Leelanau	1.48	1.43	1.45	1.40	1.38
Lenawee	1.53	1.43	1.45	1.46	1.43
Livingston	1.54	1.42	1.45	1.46	1.44
Luce	1.41	1.32	1.33	1.32	1.29
Mackinac	1.45	1.35	1.37	1.35	1.34
Macomb	1.60	1.48	1.52	1.54	1.50
Manistee	1.43	1.37	1.38	1.36	1.33
Marquette	1.39	1.32	1.36	1.35	1.30
Mason	1.40	1.34	1.35	1.34	1.31
Mecosta	1.41	1.34	1.36	1.34	1.33
Menominee	1.39	1.32	1.35	1.35	1.31
Midland	1.50	1.35	1.37	1.38	1.37
Missaukee	1.47	1.37	1.39	1.37	1.35
Monroe	1.56	1.45	1.48	1.49	1.45
Montcalm	1.43	1.34	1.36	1.34	1.33
Montmorency	1.46	1.36	1.37	1.34	1.34
Muskegon	1.40	1.34	1.35	1.35	1.30
Newaygo	1.39	1.32	1.34	1.33	1.29
Oakland	1.58	1.46	1.50	1.51	1.48
Oceana	1.40	1.34	1.35	1.34	1.30
Ogemaw	1.47	1.34	1.36	1.35	1.34
Ontonagon	1.41	1.36	1.38	1.37	1.34
Osceola	1.41	1.34	1.36	1.35	1.32
Oscoda	1.47	1.35	1.37	1.35	1.34
Otsego	1.48	1.38	1.39	1.37	1.36
Ottawa	1.40	1.32	1.34	1.35	1.30
Presque Isle	1.47	1.34	1.36	1.34	1.34
Roscommon	1.50	1.39	1.41	1.39	1.38
Saginaw	1.51	1.36	1.38	1.39	1.37
Sanilac	1.59	1.46	1.49	1.53	1.48
Schoolcraft	1.38	1.30	1.33	1.31	1.28
Shiawassee	1.54	1.41	1.43	1.43	1.41
St. Clair	1.57	1.49	1.52	1.55	1.48
St. Joseph	1.42	1.32	1.35	1.36	1.32
Tuscola	1.53	1.40	1.43	1.44	1.42
Van Buren	1.45	1.37	1.39	1.39	1.34
Washtenaw	1.58	1.47	1.50	1.51	1.48
Wayne	1.57	1.47	1.51	1.52	1.47
Wexford	1.45	1.39	1.41	1.38	1.35

## 2024 COUNTY MULTIPLIERS FOR 2014 BASE RATES FOR USE IN 2024 EQUALIZATION STUDIES

Residential					Residential				
County	Masonry	Frame Siding	Brick Veneer	Farm	County	Masonry	Frame Siding	Brick Veneer	Farm
Alcona	1.32	1.33	1.33	1.37	Lake	1.33	1.33	1.33	1.38
Alger	1.32	1.31	1.31	1.38	Lapeer	1.41	1.42	1.42	1.50
Allegan	1.32	1.33	1.33	1.35	Leelanau	1.39	1.38	1.38	1.48
Alpena	1.31	1.31	1.31	1.35	Lenawee	1.42	1.41	1.41	1.48
Antrim	1.36	1.36	1.36	1.43	Livingston	1.42	1.42	1.42	1.49
Arenac	1.33	1.35	1.35	1.39	Luce	1.29	1.29	1.29	1.36
Baraga	1.33	1.32	1.32	1.37	Mackinac	1.33	1.32	1.32	1.39
Barry	1.36	1.35	1.35	1.40	Macomb	1.48	1.49	1.49	1.58
Bay	1.34	1.35	1.35	1.41	Manistee	1.34	1.34	1.34	1.41
Benzie	1.37	1.36	1.36	1.46	Marquette	1.32	1.32	1.32	1.38
Berrien	1.36	1.37	1.37	1.41	Mason	1.32	1.32	1.32	1.37
Branch	1.39	1.37	1.37	1.42	Mecosta	1.32	1.32	1.32	1.37
Calhoun	1.37	1.36	1.36	1.41	Menominee	1.33	1.33	1.33	1.38
Cass	1.38	1.38	1.38	1.42	Midland	1.33	1.34	1.34	1.40
Charlevoix	1.35	1.34	1.34	1.41	Missaukee	1.35	1.35	1.35	1.42
Cheboygan	1.33	1.33	1.33	1.40	Monroe	1.44	1.44	1.44	1.52
Chippewa	1.29	1.28	1.28	1.34	Montcalm	1.33	1.32	1.32	1.36
Clare	1.34	1.34	1.34	1.40	Montmorency	1.33	1.33	1.33	1.37
Clinton	1.38	1.35	1.35	1.41	Muskegon	1.31	1.32	1.32	1.36
Crawford	1.35	1.35	1.35	1.41	Newaygo	1.30	1.31	1.31	1.34
Delta	1.30	1.30	1.30	1.36	Oakland	1.45	1.47	1.47	1.55
Dickinson	1.33	1.33	1.33	1.38	Oceana	1.31	1.32	1.32	1.36
Eaton	1.37	1.34	1.34	1.39	Ogemaw	1.32	1.32	1.32	1.37
Emmet	1.34	1.34	1.34	1.41	Ontonagon	1.36	1.35	1.35	1.41
Genesee	1.37	1.40	1.40	1.46	Osceola	1.33	1.32	1.32	1.38
Gladwin	1.34	1.35	1.35	1.40	Oscoda	1.32	1.32	1.32	1.37
Gogebic	1.39	1.37	1.37	1.43	Otsego	1.36	1.35	1.35	1.41
Grand Traverse	1.39	1.38	1.38	1.48	Ottawa	1.30	1.32	1.32	1.34
Gratiot	1.35	1.33	1.33	1.40	Presque Isle	1.31	1.32	1.32	1.36
Hillsdale	1.39	1.37	1.37	1.45	Roscommon	1.37	1.37	1.37	1.44
Houghton	1.35	1.33	1.33	1.40	Saginaw	1.33	1.34	1.34	1.40
Huron	1.43	1.44	1.44	1.54	Sanilac	1.46	1.47	1.47	1.57
Ingham	1.39	1.34	1.34	1.40	Schoolcraft	1.31	1.28	1.28	1.33
Ionia	1.34	1.32	1.32	1.37	Shiawassee	1.39	1.38	1.38	1.48
Iosco	1.33	1.35	1.35	1.39	St. Clair	1.47	1.52	1.52	1.56
Iron	1.34	1.34	1.34	1.40	St. Joseph	1.31	1.32	1.32	1.36
Isabella	1.34	1.32	1.32	1.38	Tuscola	1.38	1.40	1.40	1.47
Jackson	1.39	1.38	1.38	1.44	Van Buren	1.36	1.36	1.36	1.39
Kalamazoo	1.37	1.36	1.36	1.40	Washtenaw	1.46	1.46	1.46	1.54
Kalkaska	1.37	1.36	1.36	1.45	Wayne	1.47	1.48	1.48	1.55
Kent	1.30	1.32	1.32	1.33	Wexford	1.36	1.35	1.35	1.44
Keweenaw	1.34	1.33	1.33	1.40					



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 11 of 2024**  
**October 22, 2024**  
**2025 Property Tax Appeal Procedures**

**2025 PROPERTY TAX APPEAL PROCEDURES**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>State Tax Commission</b>	<b>Tax Tribunal</b>
2025 Assessed Value and/or Tentative Taxable Value	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2025, Industrial, Developmental, Commercial or Utility Personal Class by Petition  July 31, 2025 Residential, Timber-Cutover or Agricultural Class by Petition
2025 Poverty Exemptions Under MCL 211.7u	March 2025* OR	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
	July or Dec. 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2025 Assessment Classification	March 2025*	NO REVIEW AUTHORITY	June 30, 2025	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>State Tax Commission</b>	<b>Tax Tribunal</b>
Denial by Assessor of Continuation of 2024 Qualified Agricultural Exemption for 2025	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2025	July or Dec. 2025 for 2025 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2024 and/or 2025 Tax Roll	July or Dec. 2025 for 2024 and/or 2025 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

**\*Contact your city or township for the dates of the Board of Review**



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STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**Bulletin 22 of 2023**  
**December 19, 2023**  
**MCL 211.7u Poverty Exemption**

**TO:** Assessors and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** MCL 211.7u Poverty Exemption

**Bulletin 3 of 2021 is rescinded.**

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. For purposes of the poverty exemption "principal residence" means how principal residence exemption and qualified agricultural property are defined in MCL 211.7dd. The exemption does not apply to property of a corporation. This Bulletin includes updates made to MCL 211.7u by Public Act 253 of 2020.

**Local Unit Responsibilities**

MCL 211.7u requires local units to adopt guidelines that must include the specific income and asset levels of the applicant and the total household income and assets. If the local unit maintains a website, the local unit is required under the statute to make the policy, guidelines, and the poverty application (Form 5737) available to the public on the local unit's website. Additional items that the local unit should make available include the statutorily required Form 5739 (which must be filed by the applicant with Form 5737) and Form 4988, *Poverty Exemption Affidavit* (used by applicants who are not required to file federal and state income tax returns).

**Income Test**

Local units must adopt guidelines which specify the total household income which will be used to approve or deny poverty exemptions. The adopted income levels shall not be set lower than the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services. For reference, the federal poverty guidelines to be used are published annually by the State Tax Commission.



According to the United States Census Bureau “income” includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person’s own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker’s compensation, veteran’s payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

The Michigan homestead property tax credit **cannot** be considered as income for purposes of the poverty exemption. (*Ferrero v Walton Twp, Court of Appeals No. 302221*).

### **Asset Test**

The local unit guidelines must include an asset test. This asset test must clearly state the maximum value of all assets allowable to be eligible for the poverty exemption. This means that the guidelines must state a total dollar amount and the value of all assets cannot exceed that total dollar amount.

The purpose of an asset test is to determine the resources available: cash, fixed assets or other property that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. The local unit asset test **cannot** include the value of the principal residence (*Robert Taylor v Sherman Twp, MTT Docket No. 236230*).

The local unit should require that applicants provide a list of all assets when applying for a poverty exemption. The State Tax Commission is providing the following list of assets that may be included in the local unit asset test (this is not an exhaustive list and is provided as examples of what may be considered as assets):

- A second home, land, vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV’s
- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts (over a specified amount), stocks
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments

- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

The local unit policy may provide for an applicant to own possessions in addition to the principal residence and still receive a poverty exemption. Examples may include, but are not limited to:

- Additional vehicles
- More land than a minimum “footprint” for the home
- Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATV’s etc.)
- Bank account(s) (a maximum amount should be specified)

### **Full or Partial Poverty Exemptions**

PA 253 of 2020 made changes related to granting full or partial poverty exemptions. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted; or
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission. Local assessing units wishing to use any other percentage reduction than what is stated in MCL 211.7u(5) must obtain permission for use of such percentage reduction(s) by filing Form 5738, *Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u* with the State Tax Commission. The State Tax Commission has adopted a Policy Regarding Requests for Percentage Reductions in Taxable Value For Poverty Exemptions Under MCL 211.7u that details how these requests will be processed. The policy and Form 5738 are available on the State Tax Commission’s website at <https://www.michigan.gov/statetaxcommission>.

The State Tax Commission recommends that local assessing units include within their guidelines language and criteria for granting partial exemptions and/or minimum or maximum exemptions.

## **Extension Of Poverty Exemptions**

PA 253 of 2020, as amended by PA 191 of 2023, adds two provisions in which the local assessing unit can adopt a resolution that would allow a taxpayer to continue to receive a poverty exemption without having to file a new Form 5737 and other required documents each year. Local units **must** adopt resolutions to utilize these provisions and the requirements in the statute must be met.

### **MCL 211.7u(6): Extension for Those Persons Receiving a Fixed Income From Public Assistance**

Local units can adopt a resolution that allows an exemption granted in 2019 or 2020 to carry forward to 2021, 2022 and 2023 for those persons who receive a fixed income solely from public assistance that is not subject to significant annual increases (Federal Supplemental Security Income, Social Security disability or retirement benefits).

Local units can also adopt a resolution for any new exemptions in 2021, 2022 or 2023 to remain exempt for up to 3 years for persons who receive a fixed income solely from public assistance that is not subject to significant annual increases.

A person that receives an extended exemption under MCL 211.7u(6) must file an affidavit rescinding the exemption with the local assessing unit within 45 days after: 1) ceasing to own and occupy the property as a principal residence; or 2) a change in household assets or income that defeats eligibility for the poverty exemption. If the person fails to file the required rescission and the property is later determined to be ineligible for the exemption, the person is subject to repayment of any additional taxes with interest as provided in MCL 211.7u(6)(b).

### **MCL 211.7u(8): Extension Applicable to the 2023 Tax Year Only**

If the assessor determines that a person is still eligible for the poverty exemption in 2023 and the person received a poverty exemption for the property in tax year 2022, local assessing units can carry the poverty exemption forward for the 2023 tax year, without an application or protest to the Board of Review in 2023. **Local units must have adopted a resolution by December 1, 2023, to carry the exemption forward.** If an exemption is carried forward to 2023, no Form 5737 or other documentation is required from the taxpayer and they do not have to protest to a Board of Review. However, the statute provides that the local assessing unit *may* require that the person affirm ownership, poverty, and occupancy status in writing by filing Form 5739.

### **Local Unit Audit Program Requirement**

Local units that adopt a resolution to extend the poverty exemption under MCL 211.7u(6) for up to 3 years for those persons who receive a fixed income solely from public assistance or local units that carry the 2019 and 2020 granted poverty exemptions forward to 2021 under MCL 211.7u(8) must implement an audit program. If found ineligible, the taxpayer is subject to repayment of the taxes plus interest as provided in MCL 211.7u(6)(b). The State Tax Commission's guidance on the required local unit audit program will be published in a separate bulletin.

## **How To Apply for The Poverty Exemption**

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Forms 5737 and 5739, along with any additional documentation, must be filed with the local assessing unit where the property is located. **Do not file these forms with the Department of Treasury or the State Tax Commission.** The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

Taxpayers should contact the local assessing unit directly to verify deadline dates for submission of the forms to ensure the application gets reviewed by a Board of Review during that calendar year.

In addition to filing Forms 5737 and 5739 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

1. Own and occupy the property as a principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons **residing in the principal residence** (disclosure of the income of an owner who is not residing in the principal residence is not required). Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, *Poverty Exemption Affidavit* may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services **or** alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
6. Meet the asset level test adopted by the local assessing unit.

## **Board of Review Responsibilities**

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines.

Current year poverty exemption applications can be heard at the March, July, or December Board of Review. However, there can only be **one** Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year. The taxpayer must file an appeal of the March Board of Review decision to the Michigan Tax Tribunal.

PA 191 of 2023 amends both MCL 211.7u and MCL 211.53 to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

As a reminder, a person who files a claim for the poverty exemption is not prohibited from also appealing the assessment on the same property in the same year.

## **Appeal Rights**

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.

## State Tax Commission Supervising Preparation of the Assessment Roll

Michigan Compiled Law (MCL) 211.10d(9) states, “An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor.” When signing the assessment roll, Assessors of Record are required to annually certify that they have met the following guidelines:

1. Form 4689, *STC Request for Changes in Personal or Employment Information for a Certified Assessor*, must be filed with the State Tax Commission by the certified assessor within 30 days of becoming the Assessor of Record for a local unit of government or Equalization Director for a county, or when a change in contact information occurs.
2. The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
3. The assessor or the assessor’s assistant(s) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
4. The assessor or the assessor’s assistant(s) must timely deliver an original hard copy of the assessment roll to the County equalization department. This assessment roll is to have attached a post-Board of Review certificate which must be signed by the Board of Review.
5. The assessor or the assessor’s assistant(s) must timely provide a copy of the assessor’s database to the County equalization department.
6. The assessor must complete, sign (where applicable), and timely submit State Tax Commission Forms L-4021 and L-4022. These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.
7. The assessor must file all required State Tax Commission and equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative Rules).
8. The assessor or the assessor’s assistant(s) must perform the following specific duties annually (if an assistant, the assessor must have direct supervision in all of the following tasks):
  - a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
  - b. Prepare and maintain the assessment roll, property classifications, property descriptions, special act rolls and other assessment records and have an established procedure to update records on a regular basis.
  - c. Attend Board of Review meetings if requested by the Township or City.
  - d. Attend meetings with the public at the Township or City municipal office facility.

- e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
  - f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
  - g. Appear before the Township or City governing body when requested.
  - h. Conduct personal property canvasses.
  - i. Ensure the accuracy of land divisions and splits and combinations of parcels.
  - j. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township Supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
  - k. Provide reports to the Township or City governing body when requested.
  - l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the *Uniform Standards of Professional Appraisal Practice* and the State Tax Commission's *Assessor's Manual*.
9. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use only a current version of the State Tax Commission *Assessor's Manual* or other STC approved manual.
10. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use, maintain and calculate as necessary, the following assessment records:<sup>1</sup>
- a. Appraisal record card system
  - b. Personal property record system
  - c. Tax (cadastral) maps
  - d. Economic condition factor determinations
  - e. Land value determinations
  - f. Current year assessment roll
  - g. Photos of dwellings and outbuildings affixed to appraisal record cards and/or stored electronically using assessing software
  - h. Homeowner's principal residence and qualified agricultural property exemption documents
  - i. Record of site visits to individual parcels
  - j. Historical assessment data
11. The assessor or the assessor's assistant(s) must ensure that the assessment roll contains the following information:
- a. Name and address of property owner
  - b. Legal description or approved parcel identification number
  - c. School district code
  - d. Property classification
  - e. Assessed valuation
  - f. Capped valuation
  - g. Taxable valuation
  - h. Board of Review valuation column

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<sup>1</sup> MCL 211.10e, as amended by 2018 PA 660, removes land value maps as a required record to be maintained.

- i. Michigan Tax Tribunal and/or State Tax Commission valuation column
  - j. Homeowner's principal residence or qualified agricultural property exemption percentage
  - k. Date of last transfer of ownership
  - l. Leasehold improvements identifier, if applicable
  - m. The value of Mathieu Gast non-considered improvements (under MCL 211.27), if applicable
12. The assessor or the assessor's assistant(s) must ensure that the true cash value on the appraisal record cards matches the true cash value indicated by the assessor's value on the assessment roll.





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 12 of 2024**  
**October 22, 2024**  
**Property Tax and Equalization Calendar for 2025**

**TO:** Assessor and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Property Tax and Equalization Calendar for 2025

**STATE TAX COMMISSION**  
**2025 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

<b>By 1st day of each month</b>	County treasurer must account for and deliver to the state the collections under the state Education Tax Act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. MCL 211.43(10)
<b>By 15th day of each month</b>	County treasurer must account for and deliver to the state the collections under the State Education Tax Act, Act. NO. 331 of the Public Acts of 1993 on hand on or before the 15 <sup>th</sup> day of the immediately preceding month. MCL 211.43(10)
<b>December 1, 2024</b>	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
<b>December 31, 2024</b>	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5). Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)
	Tax Day for 2025 property taxes. MCL 211.2(2)

	All taxes due and liens are canceled for otherwise unsold 2024 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)
<b>January 2, 2025</b> December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2024 equalization studies for 2025 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
<b>January 10, 2025</b>	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
<b>January 27, 2025</b>	Local units with an SEV of \$15,000,000 or Less: 2024 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2024 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
<b>January 31, 2025</b> February 1 is a Saturday	Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)
	Deadline for notice by certified mail to all properties that are delinquent on their 2024 property taxes (not later than February 1). MCL 211.78f(1)
	Last day for county to send second notice by first class mail to all properties that have delinquent 2023 taxes. MCL 211.78f
<b>February 14, 2025</b>	The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3)). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)
	Last day to pay property 2024 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)
<b>February 14, 2025</b> February 15 is a Saturday	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
<b>February 14, 2025</b> February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2025, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)

<p><b>February 18, 2025</b> February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday</p>	<p>A local unit of government that collects a summer property tax shall defer the collection of 2024 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)</p>
<p><b>February 20, 2025</b></p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)</p> <p>Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. MCL 211.9p(2)(e)</p> <p>Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. MCL 211.9m(2)(c)</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2025. MCL 211.9m(2)(c)</p> <p>Form 632 2025 <i>Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)</p>
<p><b>February 28, 2025</b></p>	<p>Deadline for municipalities to report inaccurate 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for 2024 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p> <p>Last day for local treasurers to collect 2024 property taxes. MCL 211.78a</p>
<p><b>February 28, 2025</b> March 1 is a Saturday</p>	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p>
<p><b>March 1, 2025</b></p>	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>Properties with delinquent 2023 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>Redemptions of 2023 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)</p>

	County Property Tax Administration Fee of 4% added to unpaid 2024 taxes and interest at 1% per month. MCL 211.78a(3)
	Local units to turn over 2024 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.
<b>March 3, 2025</b>	The 2025 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
<b>March 4, 2025</b>	The assessor/supervisor shall submit the 2025 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)
	Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March). City Board of Review may vary according to Charter provisions.
<b>March 10, 2025</b>	The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)
<b>March 14, 2025</b>	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
<b>March 31, 2025</b>	Last day to pay all forfeited 2023 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2023 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
	Deadline for municipalities to report any errors identified in the 2024 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)
	Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)

	Deadline for county equalization directors to report any corrected 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1358(5)(e)
<b>April 1, 2025</b>	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)
	Assessors are required to annually provide parcel information from any Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p
	Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o
	Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)
	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)
<b>April 7, 2025</b>	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
<b>April 9, 2025</b>	The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)

	An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.
<b>April 15, 2025</b>	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)
	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2024 assessment year. MCL 211.1057(4)
<b>April 21, 2025</b>	Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)
	The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.
	Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
<b>April 30, 2025</b>	Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)
<b>May 1, 2025</b>	Deadline for Department of Treasury to post the <i>2025 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)
	Final day for completion of delinquent tax rolls. MCL 211.57(1)
	Deadline for filing a <i>Principal Residence Exemption (PRE) Active-Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd
	Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)
<b>May 5, 2025</b>	On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)
	Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i> , with STC (first Monday in May). MCL 209.5(2) Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)

	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2)
<b>May 12, 2025</b>	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)
<b>May 15, 2025</b>	Deadline for assessors to report the 2025 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
<b>May 20, 2025</b>	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2024 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)
<b>May 27, 2025</b> May 26 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
<b>May 30, 2025</b>	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
<b>May 30, 2025</b> May 31 is a Saturday	Deadline for county equalization directors to report the 2025 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
<b>May 30, 2025</b> June 1 is a Sunday	Last day to send the first notice to all properties that are delinquent on 2024 taxes. MCL 211.78b
<b>June 1, 2025</b> May 31 is a Saturday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
<b>June 1, 2025</b>	Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)

	<p>Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p>
<p><b>June 2, 2025</b> June 1 is a Sunday</p>	<p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement (Form 4341) listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p>
<p><b>June 2, 2025</b></p>	<p>The Department of Treasury shall rescind for the 2025 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> <p>For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, <i>Complete Millage Reduction Fraction Computation</i> on behalf of inter-county governmental units.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p>
<p><b>June 2, 2025</b> June 1 is a Sunday</p>	<p>Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)</p>
<p><b>June 6, 2025</b></p>	<p>Deadline for assessors to report the 2024 and 2025 taxable values for each renaissance zone on <i>2025 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p><b>June 7, 2025</b></p>	<p>Deadline for county equalization directors to compile and report the 2025 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)</p>
<p><b>June 9, 2025</b></p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>



<p><b>June 13, 2025</b> June 15 is a Sunday</p>	<p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2025 forfeitures. MCL 211.78h(1)</p>
<p><b>June 16, 2025</b></p>	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act. MCL 207.914</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Residential Housing Facilities Act. MCL 207.964</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Solar Energy Facilities Taxation Act. MCL 211.1162</p> <p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
<p><b>June 23, 2025</b></p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<p><b>June 27, 2025</b> June 28 is a Saturday June 29 is a Sunday</p>	<p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p><b>June 30, 2025</b></p>	<p>Deadline for County Equalization Director to file Form 3689 (L-4027i) Interim Status Report and Plan of Study Activity by Unit and Class for the current year. STC Rule 209.41(4)</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p>

	Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).
<b>July 1, 2025</b>	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)
	Deadline for governmental agencies to exercise the right of refusal for 2025 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)
<b>MTT Note:</b>	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)
<b>July 22, 2025</b>	The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)
<b>July 31, 2025</b>	Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)
<b>August 1, 2025</b>	Deadline for eligible local school districts to file Form 5451 <i>2025 School District Debt Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)
	Deadline for eligible local school districts to file Form 5609 <i>2025 Hold Harmless Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)
	Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2024 Essential Services Millage Rate Dedicated for the Cost of Essential Services</i> (by August 1). MCL 123.1353(7)
	Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for the 2025 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)
<b>August 15 2025</b>	Deadline to certify 2025 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)

<b>August 18, 2025</b>	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
<b>August 29, 2025</b> September 1 is a State holiday	Last day for county to send notice by first class mail to all properties that have delinquent 2024 taxes. MCL 211.78c
<b>September 15, 2025</b>	Last day for qualified taxpayers to file intent for 2025 summer tax deferral. MCL 211.51(7)
	Deadline to amend a previously certified 2025 essential services assessment statement. MCL 211.2057(4)
<b>September 15, 2025</b> September 14 is a Sunday	Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107
<b>September 16, 2025</b>	Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.
<b>September 30, 2025</b>	Not later than September 30 of the second calendar year after the 2023 foreclosure, the county FGU shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs. MCL 211.78i
	Not later than September 30 of the second calendar year after the 2023 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78m(8)
	Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)
	Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.
<b>October</b>	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
<b>October 1, 2025</b>	County Treasurer adds \$15 for each parcel of property for which the 2023 real property taxes remain unpaid. MCL 211.78d
<b>October 15, 2025</b>	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)
	Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666
	Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
<b>October 20, 2025</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)</p>
<b>October 31, 2025</b>	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after October 31 shall be considered by the Commission contingent upon staff availability.</p>
<b>November 1, 2025</b>	<p>Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
<b>November 5, 2025</b>	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
<b>November 14, 2025</b> November 15 is a Saturday	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
<b>November 28, 2025</b>	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>
<b>November 30, 2025</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)</p>

<b>December 1, 2025</b>	Deadline for foreclosing governmental units to transfer list of unsold 2025 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)
	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
	County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43
	2025 winter taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40
	County Equalization Director submits apportionment millage report to the STC. MCL 207.12
<b>December 9, 2025</b>	The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)
<b>December 30, 2025</b> December 31 is a State Holiday	The Department of Treasury may appeal the 2025 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)
<b>December 31, 2025</b>	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)
	Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))
	An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)
	Tax Day for 2026 property taxes. MCL 211.2(2)
<b>January 2, 2026</b> December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2025 equalization studies for 2026 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)

**THIS IS NOT A TAX BILL****12**

L-4400

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of Public Act 206 of 1893, Sec. 211.24c and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM:	<b>PARCEL IDENTIFICATION</b> PARCEL NUMBER: PROPERTY ADDRESS:		
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL	<b>PRINCIPAL RESIDENCE EXEMPTION</b> % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>LEGAL DESCRIPTION:</b>			
<b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b>			
<b>PRIOR YEAR'S CLASSIFICATION:</b>			
The change in taxable value will increase/decrease your tax bill for the 2025 year by approximately:	PRIOR AMOUNT YEAR: 2024	CURRENT TENTATIVE AMOUNT YEAR: 2025	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:			
2. ASSESSED VALUE:			
3. TENTATIVE EQUALIZATION FACTOR:			
4. STATE EQUALIZED VALUE (SEV):			
5. THERE <b>WAS</b> or <b>WAS NOT</b> A TRANSFER OF OWNERSHIP ON THIS PROPERTY IN 2024:			
6. ASSESSOR CHANGE REASON:			

The 2025 Inflation Rate Multiplier is: 1.031

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

Name	Telephone Number	Email Address
<b>March Board of Review Appeal Information.</b> The Board of Review will meet at the following dates and times:		

## **Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification**

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

**IF THERE WAS A TRANSFER OF OWNERSHIP** on your property in 2024, your 2025 Taxable Value will be the same as your 2025 State Equalized Value.

**IF THERE WAS NOT A TRANSFER OF OWNERSHIP** on your property in 2024, your 2025 Taxable Value is calculated by multiplying your 2024 Taxable Value by 1.031 (**Inflation Rate Multiplier** for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2025 Taxable Value cannot be higher than your 2025 State Equalized Value.

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

## Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

### TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)
---

**Protested Item**  
 Assessed Value  
 Tentative Taxable Value  
 Classification  
 Qualified Agricultural Property Exemption

### 1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
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### 2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Classification should be (check one of the following):
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

### 3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
--	---

### 4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption
---

### CERTIFICATION

Signature	Date
Address	Phone Number



**FOR BOARD OF REVIEW USE ONLY**

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number	Parcel Code
-----------------	-------------

**1. ASSESSED VALUE**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Assessed Value Changed From _____ to _____
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____ <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span>
Reason for board action  If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at <a href="http://www.michigan.gov/taxtrib">www.michigan.gov/taxtrib</a> .

**2. TENTATIVE TAXABLE VALUE**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Tentative Taxable Value Changed From _____ to _____
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____ <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span>
Reason for board action  If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at <a href="http://www.michigan.gov/taxtrib">www.michigan.gov/taxtrib</a> .

**3. CLASSIFICATION**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below. <input type="checkbox"/> Denied <input type="checkbox"/> Classification Changed From _____ to _____
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____ <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span>
Reason for board action  If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below. <input type="checkbox"/> Exemption Request Denied <input type="checkbox"/> Exemption percent modified from _____ % to _____ %
Record of vote - Board or three member committee of board Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____    Member: <input type="checkbox"/> Yes <input type="checkbox"/> No    _____ <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span> <span style="margin-left: 100px;">Initials</span>
Reason for board action  If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at <a href="http://www.michigan.gov/taxtrib">www.michigan.gov/taxtrib</a> .

**5. ADJOURNMENT**

Date of Final adjournment of Board of Review	
Board of Review Secretary Signature	Date

## 2025 Taxable Value Calculations Worksheet

BOR Petition No. \_\_\_\_\_

Issued under authority of PA 206 of 1893. Filing is mandatory.

This form must be completed by the Board of Review (BOR) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes a change to the Taxable Value.

Complete Section 1 if the BOR changes the Capped Value.

	<u>By Assessor</u>	<u>By BOR</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.") .....	_____	_____
Amount of Losses ..... (See page 11 and 12 of STC Bulletin 3 of 1995 for formulas)	= _____	_____
Amount of Additions ..... (See page 6 - 11 of STC Bulletin 3 of 1995 for formulas)	= _____	_____
<b>2025 Capped Value</b>		
= (2024 Taxable Value - Losses) X 1.031 + Additions		
= ( _____ - _____ ) X _____ + _____		
= _____ By BOR		
<b>2025 Capped Value =</b> _____		

Complete Section 2 if the BOR changes the Assessed Value.

	<u>By Assessor</u>	<u>By BOR</u>
2025 Assessed Value .....	= _____	_____
2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor		
= _____ X _____		
= _____ By BOR		
<b>2025 Tentative SEV =</b> _____		

The 2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

**2025 Tentative Taxable Value =** \_\_\_\_\_

Signature of Secretary, Board of Review	Date
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## Michigan State Tax Commission Assessment Audit Review Sheet

The [State Tax Commission](#), per [MCL 211.10f](#), is required to determine substantial compliance with the requirements of Public Act 660, [MCL 211.10g](#), within the [General Property Tax Act](#). The audit reflects the minimum assessing requirements of an assessing district based on statute and [STC Rules](#), [Policy](#), [Bulletins](#) and [Publications](#).

As stated in [STC Guideline 2020-1](#), each aspect within the audit is defined as "Technical" or "Substantial." A determination of Noncompliance will be made by the State Tax Commission if any "Substantial" aspect of the audit is not satisfied. Assessing districts that do not meet one or more of the "Substantial" aspects and/or four or more "Technical" aspects of the review will be required to submit a corrective action plan detailing how and when the deficiencies will be resolved. A final determination of Noncompliance may result in a follow up review, assumption of jurisdiction by the State Tax Commission, or assignment of the roll to the [Designated Assessor](#).

LOCAL UNIT BACKGROUND INFORMATION (Technical Compliance)			
Year of Audit	Local Unit Name	County Name	
Assessor Name		Assessor Certification Level	
Supervisor, City Manager or Mayor Name		Title	
Mailing Address of Supervisor, City Manager or Mayor	City	State	ZIP Code
Date the assessor <a href="#">certified the assessment roll</a>			
<p>Other than staff listed on Form 5730, did the assessor receive outside assistance, in the form of a contract or otherwise, in the development of valuation studies and or field data collection? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If answering yes, provide their names, and detail the work completed.</p>			
ASSESSMENT ROLL ANALYSIS FOR SUBSTANTIAL COMPLIANCE (Requirements found in <a href="#">MCL 211.10g</a> )			
<p>1. Does the assessing district have properly developed and documented land values that meet State Tax Commission requirements per MCL 211.10e and STC Land Value Determination Publications and have less than 1% of land adjustments without reason? MCL 211.10g(1)(h)(i). ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Notes:</p>			
<p>2. Does the assessing district have properly developed and documented Economic Condition Factors ("ECF") that meet State Tax Commission requirements per <a href="#">MCL 211.10e</a> and <a href="#">STC ECF Publications</a>? MCL 211.10g(1)(h)(iii). ..... <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Notes:</p>			

**ASSESSMENT ROLL ANALYSIS FOR SUBSTANTIAL COMPLIANCE (Continued)**

3. Does the assessing district have an [assessment database](#) for which not more than 1% of parcels are in override and less than 1% flat land values – excluding DNR PILT Property (STC Policy)?  
MCL 211.10g(1)(h)(ii).....  Yes  No

Notes:

**ASSESSMENT PROCEDURE ANALYSIS FOR TECHNICAL COMPLIANCE (Requirements found in [MCL 211.10g](#))**

4. Does the assessing district use a [computer-assisted mass appraisal system](#) (CAMA) that is approved by the State Tax Commission as having sufficient software capabilities to meet requirements of the [General Property Tax Act](#) and to store and back up necessary data?  
MCL 211.10g(1)(b).....  Yes  No

Notes:

5. Does the assessing district have and follow a published policy under which its assessor's office is reasonably accessible to taxpayers? MCL 211.10g(1)(c).

- a. A designation by name, telephone number, and electronic mail address, of at least one official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or electronic mail. MCL 211.10g(1)(c)(i).....  Yes  No
- b. An estimated response time for taxpayer inquiries submitted, not to exceed seven business days. MCL 211.10g(1)(c)(ii).....  Yes  No
- c. Information about how a taxpayer may arrange an in-person meeting with an official or employee of the assessor's office for purposes of discussing an inquiry. MCL 211.10g(1)(c)(iii).....  Yes  No
- d. Information about how requests for inspection or production of records maintained by the assessor's office should be made by a taxpayer and how those requests will be handled by the assessor's office. MCL 211.10g(1)(c)(iv).....  Yes  No
- e. Information about any process that the assessor's office may have to informally hear or resolve disputes brought by taxpayers before the March meeting of the Board of Review. MCL 211.10g(1)(c)(v).....  Yes  No

Notes:

**ASSESSMENT PROCEDURE ANALYSIS FOR TECHNICAL COMPLIANCE (Continued)**

6. Does the assessing district provide taxpayers online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors if there is a city or township building within the assessing district in an area with broadband internet access? MCL 211.10g(1)(d). .....  Yes  No

Notes:

7. Does the assessing district include the contact information of at least one official or employee in the assessor's office including name, telephone number, and electronic mail address in notices to taxpayers concerning assessment changes and exemption determinations? MCL 211.10g(1)(e). ....  Yes  No

Notes:

8. Does the assessing district ensure that its support staff is sufficiently trained to respond to taxpayer inquiries, require that its assessors maintain their certification levels, and require that its Board of Review members receive training and updates required and approved by the State Tax Commission? MCL 211.10g(1)(f). .....  Yes  No

Notes:

9. Does the assessing district comply with MCL 211.44(4) in respect to any property tax administration fee collected under section MCL 211.44? MCL 211.10g(1)(g). .....  Yes  No

Notes:

10. Does the assessing district conduct an annual personal property canvass and maintain sufficient personal property records according to developed State Tax Commission policies and statutory requirements? MCL 211.10g(1)(h)(iv). .....  Yes  No

Notes:

**ASSESSMENT PROCEDURE ANALYSIS FOR TECHNICAL COMPLIANCE (Continued)**

11. Does a sample of the July and/or December Board of Review actions indicate the Board met the requirements of [MCL 211.53b](#) and considered only those items over which they have statutory authority? MCL 211.10g(1)(h)(v).....  Yes  No

Notes:

12. Does the assessing district have an adequate process for determining whether to grant or deny exemptions according to [statutory requirements](#)? MCL 211.10g(1)(h)(vi).....  Yes  No

Notes:

13. Does the assessing district meet the requirements outlined in the State Tax Commission's publication entitled, "[Supervising Preparation of the Assessment Roll](#)," including, but not limited to, the submission of all required forms, attendance at all required meetings, fulfilling the requirements of the assessment roll, appraising and assessing taxable property including new construction, and maintenance of accurate record cards? MCL 211.10g(1)(h)(vii).....  Yes  No

Notes:

a. Was the auditor made aware of possible record card issues or inaccuracies by County Equalization, the local unit, the State Tax Commission, or the Michigan Tax Tribunal? .....  Yes  No

Notes:

**ASSESSMENT PROCEDURE ANALYSIS FOR TECHNICAL COMPLIANCE (Continued)**

14. Review of Exemptions Granted under [MCL 211.7u \(Poverty Exemptions\)](#) MCL 211.10g(i).

- a. Did the local unit grant any exemptions under MCL 211.7u (Poverty Exemption)? .....  Yes  No
- b. Does the local unit have proper [Poverty Exemption guidelines](#)? .....  Yes  No
- c. Do the local unit Poverty Exemption guidelines include a proper [asset level test](#)? .....  Yes  No
- d. Does a sampling of the exemptions granted under MCL 211.7u indicate that the statutory requirements were met and that the local unit policy was followed? .....  Yes  No

Notes:

15. Has the local unit implemented [CAMA Data Standards](#) as currently adopted by the State Tax Commission? MCL 211.10g(i). .....  Yes  No

Notes:

**CERTIFICATION**

I hereby declare that the foregoing information submitted is a complete and true statement.

Signature

Date

By checking this box, I agree and confirm that the signature I have typed above is the electronic representation of my original, handwritten signature when used on this document. I further understand that signing this document using my electronic signature will have the same legally binding effect as signing my signature using pen and paper.





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 20 of 2022**  
**December 20, 2022**  
**Mathieu Gast Act**

**TO:** Assessing Officers and County Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Mathieu Gast Act, P.A. 293 of 1976 as amended, MCL 211.27(2)  
Non-Consideration of the True Cash Value of Normal Repairs,  
Replacements and Maintenance for Residential Property

**Bulletin 7 of 2020 is rescinded**

MCL 211.27(2) states: The assessor shall not consider the increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold. For the purpose of implementing this subsection, the assessor shall not increase the construction quality classification or reduce the effective age for depreciation purposes, except if the appraisal of the property was erroneous before non-consideration of the normal repair, replacement, or maintenance, and shall not assign an economic condition factor to the property that differs from the economic condition factor assigned to similar properties as defined by appraisal procedures applied in the jurisdiction. The increase in value attributable to the items included in subdivisions (a) to (p) that is known to the assessor and excluded from true cash value shall be indicated on the assessment roll. This subsection applies only to residential property. The following repairs are considered normal maintenance if they are not part of a structural addition or completion:

- (a) Outside painting.
- (b) Repairing or replacing siding, roof, porches, steps, sidewalks, or drives.
- (c) Repainting, repairing, or replacing existing masonry.
- (d) Replacing awnings.
- (e) Adding or replacing gutters and downspouts.
- (f) Replacing storm windows or doors.
- (g) Insulating or weather stripping.
- (h) Complete rewiring.
- (i) Replacing plumbing and light fixtures.
- (j) Replacing a furnace with a new furnace of the same type or replacing an oil or gas burner.
- (k) Repairing plaster, inside painting, or other redecorating.
- (l) New ceiling, wall, or floor surfacing.
- (m) Removing partitions to enlarge rooms.

- (n) Replacing an automatic hot water heater.
- (o) Replacing dated interior woodwork.
- (p) Installing, replacing, or repairing an alternative energy system, without regard to ownership of the system, with a generating capacity of not more than 150 kilowatts, the annual energy output of which does not exceed the annual energy consumption measured by the utility-provided electrical meter on the system to which it is connected. As used in this subdivision, “alternative energy system” means that term as defined in section 2 of the Michigan next energy authority act, 2002 PA 593, MCL 207.822.
- (q) Installing, replacing, or repairing a whole-home generator

### General Information:

1. MCL 211.27(2) applies to **residential property only**. Residential property is property used for residential purposes. Residential property may include property which is not classified residential as provided by MCL 211.34c. For example, a home located on a property classified agricultural would still be residential property for the purpose of the non-consideration of the true cash value of normal repairs, replacements, and maintenance. Residential property includes attached and detached garages but does not include farm outbuildings such as barns, storage buildings, etc. Residential property is not limited to owner-occupied properties for example rental properties having less than four rental units are considered residential properties and would qualify for this exemption.
2. Assessors are required to give non-consideration treatment to known qualifying changes to real property, regardless of whether the taxpayer has filed Form 865 *Request for Nonconsideration of True Cash Value of Normal Repair, Replacement, and Maintenance Expenditures*. The exception is that a taxpayer is required to complete the form if the true cash value has been increased in a year other than the immediately preceding year and/or a capped value addition has previously been entered relating to the non-consideration item in question.
3. If the true cash value of non-consideration items is shown on the assessment roll in the first year after the qualifying change is made, then the true cash value of the item shall be calculated by performing “before” and “after” appraisals and then deducting the “before” true cash value from the “after” true cash value.
4. If the true cash value of non-consideration items is shown on the assessment roll in years subsequent to the first year after the qualifying change, then the true cash value of the item shall be calculated each year by performing “before” and “after” appraisals and then deducting the “before” true cash value from the “after” true cash value to determine the true cash value contribution of the item for that assessment year. The purpose of this approach is to reflect the current contribution, rather than the initial contribution, to true cash value which is provided by the item.

5. If non-consideration of a qualifying change is commemorated by file documentation that reflects the initial true cash value contribution of the non-consideration item, rather than by indicating the initial contribution on the assessment roll for the first year after the qualifying change occurs, the assessment roll shall include a statement indicating that Mathieu Gast non-consideration has been provided.
6. When a property having one or more Mathieu Gast non-consideration items is sold, the property may not be excluded from ratio or Economic Condition Factor studies solely because it has Mathieu Gast non-consideration amounts. The true cash value of the property at the time of the sale may not be adjusted for study purposes to reflect inclusion of previously excluded Mathieu Gast items unless: 1) an initial calculation of true cash value in the assessment year following the year the qualifying change is made; and 2) the amount of the true cash value contribution made by the non-consideration item in the year of the sale is fully documented and reflects the current contribution made to true cash value, after giving due consideration to depreciation of the item.
7. Assessors are instructed that the word “normal” must be given its customary and usual meaning, so that it does not result in non-consideration of repairs, replacements or maintenance that are needed to make an uninhabitable structure habitable or to cure deferred maintenance which has previously resulted in the recognition of a capped value loss.

“Deferred maintenance” is defined as repair, replacement or maintenance which was not accomplished at the end of the economic life of the property feature being repaired or replaced, with the result that a capped value loss was entered after a taxpayer-initiated complaint or protest. Examples of deferred maintenance might be a roof which leaks arising from the owner’s failure to replace the roof in a timely manner, or an inoperable furnace or hot water heater. This is the case only where the taxpayer has requested a reduction in value related to the unserviceable condition of the item and where the assessor has entered a capped value loss in recognition of that unserviceable status.

### **Calculating New and Loss for Assessment and Equalization Purposes**

If the repairs, replacement and/or maintenance were performed in the year immediately preceding the current assessment year, they would not be included in the prior year’s assessed value (because they haven’t had a chance to be included yet) and a reduction from the prior year will not be made. Likewise, there would not be a loss for equalization purposes.

If the repairs, replacement and/or maintenance were performed over many years in the past and a first time request for non-consideration is now being made for the current assessment year, an assessment reduction from the prior year will be made assuming

that the value of the exempt items was included in the prior year's assessed value. In this situation there would be a loss for equalization purposes based on the True Cash Value of the exempt items included in the prior year's assessed value.

The exemption for normal repairs, replacements and maintenance ends in the year after the owner who made the repairs, replacements and maintenance sells the property. In the year following a sale, the assessed value shall be based on the true cash value of the entire property. The amount of assessment increase attributable to the value of formerly exempt property returning to the assessment roll is new for equalization purposes.

### **Calculating Additions and Losses for Capped Value, Taxable Value, "Headlee" Millage Reduction and Truth in Taxation Purposes.**

In the year in which the true cash value of normal repairs, replacement, and maintenance is first exempt from taxation, a loss shall be deducted in the capped value formula only if the value of the exempt normal repairs, replacement and maintenance was included in the prior year's taxable value.

If the repairs, replacement and/or maintenance were performed in the immediately preceding year, they would not be part of the prior year's taxable value (because they haven't had a chance to be included yet) and a loss in the capped value formula will not be made. Likewise, since the value of normal repairs, replacement and maintenance is exempt, these repairs, etc., would not be included as an addition in the capped value formula for the current year.

If the repairs, replacement and/or maintenance were performed over many years in the past and a first time request for non-consideration is now being made, a loss shall be deducted in the current year's capped value formula assuming that the value of the exempt items was included in the prior year's taxable value. The amount of the loss for the capped value formula is the same as the loss used for calculating the "Headlee" Millage Reduction Fraction and the Truth in Taxation Base Tax Rate Fraction.