

# HOUSE BILL No. 6005

September 13, 1990, Introduced by Rep. Profit and referred to the Committee on Taxation.

A bill to amend section 24c of Act No. 206 of the Public Acts of 1893, entitled as amended  
"The general property tax act,"  
as amended by Act No. 539 of the Public Acts of 1982, being section 211.24c of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 24c of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 539 of the Public Acts of 1982, being  
3 section 211.24c of the Michigan Compiled Laws, is amended to read  
4 as follows:

5       Sec. 24c. (1) The assessor shall give to each owner or  
6 person or persons listed on the assessment roll of the property  
7 ~~a notice~~ by ~~first class~~ FIRST-CLASS mail A NOTICE of an  
8 increase in the assessment for the year. The notice shall  
9 specify each parcel of property, the assessed valuation for the

1 year and the previous year, and the time and place of the meeting  
2 of the board of review. The notice also may specify the net  
3 change in assessment.

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

7 (a) The state equalized valuation for the previous year.

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

9 (c) The net change between the tentative equalized valuation  
10 for the year and the state equalized valuation for the previous  
11 year.

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

14 (3) ~~When~~ IF required by THE INCOME TAX ACT OF 1967, Act  
15 No. 281 of the Public Acts of 1967, as amended, being sections  
16 206.1 to 206.532 of the Michigan Compiled Laws, the assessment  
17 notice shall include or be accompanied by information or forms  
18 prescribed by Act No. 281 of the Public Acts of 1967, as  
19 amended.

20 (4) For assessment notices mailed in 1982 or any year  
21 ~~thereafter~~ AFTER 1982, THE FOLLOWING APPLY:

22 (a) If the tentative equalization multiplier is 1.0 for all  
23 classes of property, the assessment notice may exclude the infor-  
24 mation required by subsection (2)(b) and (c), and ~~in lieu~~  
25 ~~thereof~~ INSTEAD specify the assessed valuation for the year as  
26 both the assessed valuation and tentative equalized valuation for  
27 the year.

1 (b) If the equalization multiplier for the previous year was  
2 1.0 for all classes of property, the assessment notice may  
3 exclude the information required by subsection (2)(a) and ~~in~~  
4 ~~lieu thereof~~ INSTEAD specify the assessed valuation for the pre-  
5 vious year as both the assessed valuation and state equalized  
6 valuation of the property for the previous year.

7 (5) The assessment notice shall be addressed to the owner  
8 according to the records of the assessor and mailed not less than  
9 ~~10~~ 21 days before the meeting of the board of review. The  
10 failure to send or receive an assessment notice ~~shall~~ DOES not  
11 invalidate an assessment roll or an assessment on that property.

12 (6) The tentative equalized valuation shall be calculated by  
13 multiplying the assessment by the tentative equalized valuation  
14 multiplier. If the assessor has made assessment adjustments  
15 ~~which~~ THAT would have changed the tentative multiplier, the  
16 assessor may recalculate the multiplier for use in the notice.

17 (7) The state tax commission shall prepare a model assess-  
18 ment notice form ~~which shall be made~~ AND MAKE IT available to  
19 local units of government.