



STATE OF MICHIGAN  
 DEPARTMENT OF TREASURY  
 LANSING

RICK SNYDER  
 GOVERNOR

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 STATE TREASURER

**Bulletin No. 12 of 2014  
 Annual Calendar  
 October 13, 2014**

**TO:** Equalization Directors and Assessors  
**FROM:** The State Tax Commission  
**SUBJECT:** Property Tax and Equalization Calendar for 2015

**STATE TAX COMMISSION  
 2015 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

<b>By the 1<sup>st</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth day of the immediately preceding month. MCL 211.43(10)
<b>By the 15<sup>th</sup> day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
<b>December 1, 2014</b>	Results of equalization studies should be reported to assessors of each Township and City.
<b>December 31, 2014</b>	Tax day for 2015 assessments and 2015 property taxes. MCL 211.2  Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with 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)

<p><b>January 2, 2015</b> December 31, 2014 is a State Holiday, January 1, 2015 is a State Holiday</p>	<p>Deadline for counties to file 2014 equalization studies for 2015 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]</p>
<p><b>January 23, 2015</b></p>	<p>Local units with an SEV of \$15,000,000 or Less: 2014 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute of 2014 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p><b>January 30, 2015</b> February 1, 2015 is a Sunday</p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor (not later than February 1). MCL 211.8a</p> <p>Notice by certified mail to all properties that are delinquent on their 2012 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>ACD staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary forms L-4030, L-4031, L-4032.</p>
<p><b>February 10, 2015</b></p>	<p>Deadline to file the affidavit to claim the exemption for Eligible Personal Property – Form 5076. See STC Bulletin 11 of 2013 for more information. MCL 211.9o</p>
<p><b>February 13, 2015</b> February 16 is a holiday</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2015. MCL 211.34a (on or before the third Monday in February)</p>
<p><b>February 17, 2015</b> Feb. 14 is a Saturday Feb. 15 is a Sunday Feb. 16 is a State Holiday</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3% percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p> <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>

<p><b>February 17, 2015 cont.</b></p>	<p>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 <u>before</u> February 15. 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 <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p>
<p><b>February 20, 2015</b></p>	<p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001. MCL 211.19</p>
<p><b>March 1, 2015</b></p>	<p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15)</p> <p>Properties with delinquent 2013 taxes, forfeit to the County Treasurer. MCL 211.78g. 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)(c)</p> <p>2013 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2014 taxes and interest at 1% per month. MCL 211.78a(3)</p>
<p><b>March 2, 2015</b></p>	<p>Last day for local treasurers to collect 2014 property taxes. MCL 211.78a.</p> <p>The 2015 assessment roll shall be completed and certified by the assessor. MCL 211.24 (on or before the first Monday in March).</p>

<b>March 2, 2015 Cont.</b>	Local units to turn over 2014 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, 2015</b>	The assessor/supervisor shall submit the 2015 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March)  Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.
<b>March 9, 2015</b>	The BOR 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 BOR must meet one additional day during this week and shall hold at least 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> 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.
<b>March 13, 2015</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, 2015</b>	School 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)  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)  Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)  Last day to pay all forfeited 2012 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2012 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k

<b>April 6, 2015</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 8, 2015</b>	<p>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)</p> <p>An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b). The form L-4022 <u>must</u> be signed by the assessor of record.</p>
<b>April 14, 2015</b>	<p>County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form L-4024 prescribed and furnished by the STC, immediately after adoption.</p> <p>County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 4, 2015. (first Monday in May)</p> <p>The Assessment and Certification Division staff makes a <u>final</u> report to the State Tax Commission on Forms L-4030, L-4031, L-4032 after the adoption of the 2015 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p>
<b>April 20, 2015</b>	<p>Equalization director files separate Form L-4023 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)</p> <p>Allocation Board meets and receives budgets. MCL 211.210</p>
<b>May 1, 2015</b>	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>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)</p> <p>Deadline for filing the Farmland Exemption Affidavit (Form 2599) 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.</p>

<b>May 1, 2015 cont.</b>	Deadline for filing a Principle Residence Exemption (PRE) Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if they rent or lease their principle residence while away on active duty. MCL 211.7dd
<b>May 4, 2015</b>	<p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (first Monday in May)</p> <p>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)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC form L-4025 to be used in “Headlee” calculations. MCL 211.34d(2). (first Monday in May)</p>
<b>May 11, 2015</b>	Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2 (second Monday in May)
<b>May 15, 2015</b>	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 26, 2015</b> May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4 (fourth Monday in May)
<b>May 29, 2015</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>After May 30 and Before June 4</b>	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
<b>June 1, 2015</b>	<p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. 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 summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) 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 1, 2015 cont.</b></p>	<p>First notice sent to all properties that are delinquent on 2014 taxes. MCL 211.78b</p> <p>No later than June 1, the county treasurer delivers to the state treasurer a statement 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>Requests are due from a Brownfield Redevelopment Authority, 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. P.A. 154-157 of 2008.</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>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3)</p> <p>Assessor are required to transmit to the Department of Treasury a copy of the 2015 personal property statement which identifies eligible manufacturing personal property or the information on the statement. MCL 211.19(9)</p>
<p><b>June 1, 2015 (MTT)</b> May 31, 2015 is a Sunday</p>	<p>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)</p>
<p><b>June 8, 2015</b></p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p><b>June 15, 2015</b></p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 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>

<b>June 15, 2015 cont.</b>	<p>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2015 forfeitures. MCL 211.78h(1)</p> <p>Each municipality that is a tax increment finance authority shall calculate and report to the Department of Treasury the municipality's tax increment small taxpayer loss for the current year. (MCL 123.1356a)</p>
<b>June 22, 2015</b>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June)</p>
<b>June 30, 2015</b>	<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> <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>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 on or before June 30.</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41]</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>
<b>July 1, 2015</b>	<p>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)</p>
<b>July 3, 2015</b>	<p>Deadline for governmental agencies to exercise the right of refusal for 2015 tax foreclosure parcels. MCL 211.78m(1)</p>
<b>July 21, 2015</b>	<p>The July BOR may be convened to correct a qualified error (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, 1 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(7)(b)</p>

<b>July 21, 2015 cont.</b>	<p>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2012, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 5 of 2012</p>
<b>July 31, 2015</b>	<p>Industrial Facilities Exemption Treasurer's Report (Form 170) must be filed with the Assessment and Certification Division on or before July 31 of the tax year involved.</p>
<b>July 31, 2015 (MTT)</b>	<p>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)</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p>
<b>August 15, 2015</b>	<p>Each municipality shall report to the Department of Treasury the millage rate levied or to be levied that year for a millage described in section 5(g) or (w) that is used to calculate an appropriation under section 17(1)(a) or a distribution under section 17(3)(a)(i). See MCL 123.1353(4) for the calculation for the 2015 report.</p>
<b>August 17, 2015</b>	<p>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 percent of true cash value (by the third Monday in August). MCL 205.737(7)</p>

<b>September 1, 2015</b>	Second notice by first class mail to all properties that are delinquent on 2014 taxes (Sept 1). MCL 211.78c
<b>September 14, 2015</b>	<p>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. MCL 211.107</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51 (7).</p> <p>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.</p>
<b>September 30, 2015</b>	<p>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 (Sept 30). MCL 211.36(1).</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on STC form L-4029 on or before September 30.</p>
<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, 2015</b>	County Treasurer adds \$15 for each parcel of property for which the 2014 real property taxes remain unpaid. MCL 211.78d
<b>October 15, 2015</b>	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p>

<p><b>October 15, 2015</b> cont.</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> <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><b>October 30, 2015</b> Nov. 1 is a Sunday Oct. 31 is a Saturday</p>	<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. 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, 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 on or after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. 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 PRE to qualify for the winter tax levy. MCL 211.7cc (5)</p>
<p><b>November 5, 2015</b></p>	<p>On or before November 5, 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. MCL 211.43 (1)</p>
<p><b>November 25, 2015</b> Nov. 28 is a Saturday Nov. 27 is a State Holiday Nov. 26 is a State Holiday</p>	<p>On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43 (2)</p>

<p><b>December 1, 2015</b></p>	<p>County Equalization Director submits apportionment report to the STC. MCL 207.12</p> <p>On or before December 1, 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.</p> <p>2015 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</p> <p>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2015 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)</p>
<p><b>MTT Note:</b></p>	<p>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)</p>
<p><b>December 15, 2015</b></p>	<p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). 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)</p> <p>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2012, for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p>

	<p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin 5 of 2012</p> <p>Form 600/L-4016, Supplemental Special Assessment Report due to the STC.</p>
<p><b>December 30, 2015</b> December 31 is a State Holiday</p>	<p>The Department of Treasury may appeal the 2015 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>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)</p> <p>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))</p>
<p><b>December 31, 2015</b></p>	<p>Tax day for 2016 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2015 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13)</p>
<p><b>Jan. 4, 2016</b></p>	<p>Deadline for counties to file equalization studies for 2015 starting bases with State Tax Commission for all classifications in all units on STC form L-4018. [R 209.41]. (January 4, 2016 due to the holidays)</p>