



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

**BULLETIN NO. 8
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TAX & COLLECTIONS
CALENDAR**

**STATE TAX COMMISSION
2010 PROPERTY TAX AND COLLECTIONS CALENDAR**

This 2010 Property Tax and Collections Calendar is prepared in accordance with all Legislation and directives of the Attorney General applicable to 2010 property taxes. The interpretation of these statutes and directives does not constitute a legal opinion but is rather a statement of the facts, as the State Tax Commission believes them to be.

It should be noted that the statutory requirement for assessments, before and after County and State Equalization, is still 50 percent of True Cash Value, and that the Constitution still requires that assessments NOT exceed fifty percent of True Cash Value, before and after County and State Equalization.

December 31, 2009	<p>Tax day for 2010 assessments and 2010 property taxes. MCL 211.2.</p> <p>Deadline for counties to file 2009 equalization studies for 2010 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p>
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SIGNIFICANT 2010 PROPERTY TAX AND COLLECTIONS DATES:

January 26	<p>Distribution of Taxes:</p> <p>Local units with an SEV of \$15,000,000 or Less: 2009 taxes collected by January 10 must be distributed on or before January 26. MCL 211.43(5).</p> <p>All Other local Units: Make distribution of 2009 taxes collected within 10 business days after the 1st and 15th of each month except March. MCL 211.43(3)(a).</p>
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<p>Feb. 1</p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are delinquent on their 2008 taxes. MCL 211.78f(1).</p>
<p>Feb. 16 (Feb 15 is a holiday)</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. MCL 211.44.</p>
<p>Feb. 16 (Feb 15 is a holiday)</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(2).</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153.</p> <p>3% penalty may be added to 2009 tax if authorized by the governing body of a city or township. 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. MCL 211.44(3).</p> <p>If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge (MCL 211.44(3)).</p>
<p>Feb. 16 (Feb 15 is a holiday)</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2010 (third Monday in February). MCL 211.34a.</p>
<p>Feb. 19 (Feb. 20 is a Saturday)</p>	<p>STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24.</p>
<p>Feb. 22 (Feb. 20 is a Saturday)</p>	<p>Deadline for taxpayer filing of personal property statement with assessor. 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>

March 1	<p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d.</p> <p>The 2010 assessment roll shall be completed and certified by the assessor. MCL 211.24.</p> <p>Properties with delinquent 2008 taxes forfeit to the County Treasurer. MCL 211.78g</p> <p>Last day for local treasurers to collect 2009 taxes. MCL 211.45.</p>
March 2	<p>Local units to turn over 2009 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. Note February 28, 2010 is a Sunday.</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 2009 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>The assessor shall submit the 2010 certified assessment roll to the Board of Review (BOR). MCL 211.29.</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
March 8	<p>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 3 hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30</p> <p>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.</p>

March 12	Within ten business days after the last day of February, at least 90% of the total tax collections on hand February 28, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b).
Before April 1	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)
April 1	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i. 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).
April 5	Last day for MBOR protest of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a.
April 7	The township supervisor or assessor shall deliver completed assessment roll , with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(6). 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 State Tax Commission, immediately following adjournment of the board of review.
April 13	County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34. The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on the STC form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and STC form L-4024 filed with STC prior to May 3, 2010.
April 19	Equalization director files separate STC form L-4023 for each unit in the county with the STC (by the third Monday in April). MCL 211.150. Allocation Board meets and receives budgets. MCL 211.210.
April 30	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>May 1</p>	<p>Deadline for filing Principal Residence affidavits (form 2368) for exemption from the 18-mill school operating tax. MCL 211.7cc</p> <p>Denial of a Principal Residence exemption may be appealed by the owner to the Small Claims Division of the Michigan Tax Tribunal within 35 days after the date of the notice of denial.</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> <p>Final day for completion of delinquent tax rolls. MCL 211.57(1).</p>
<p>May 3 *</p>	<p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735.</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).</p>
<p>May 10</p>	<p>Preliminary state equalization valuation recommendations presented to the State Tax Commission. MCL 209.2.</p>
<p>May 15</p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties such as telephone companies and railroads. MCL 207.9(1).</p>
<p>May 17 *</p>	<p>County allocation boards must issue preliminary order. MCL 211.215.</p> <p>County Equalization Director completes STC form L-4028 for millage reduction fractions with all information available within each single county. Copy of STC form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.</p>
<p>May 24</p>	<p>State Equalization Proceeding - final State Equalization order is issued by STC. MCL 209.4.</p>
<p>May 28</p>	<p>If as a result of State Equalization the taxable value of property changes, the assessing officer of each township or city shall revise the millage reduction fractions by this date (Friday following the fourth Monday in May). MCL 211.34d(2).</p>

<p>After May 24 and Before June 1</p>	<p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215.</p>
<p>May 31 (MTT)</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>By June 1</p>	<p>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes - MCL 211.905b(6)(a) Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p>
<p>June 1</p>	<p>First notice sent to all properties that are delinquent on 2009 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 that was collected by the county treasurer, and collected and remitted to the county treasurer by each city or township treasurer, together with 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 the SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(11)</p>
<p>June 1</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. Public Acts 154-157 of 2008.</p>
<p>June 7 *</p>	<p>Deadline for notifying protesting taxpayer in writing of Board of Review action (by the first Monday in June). MCL 211.30.</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>June 14</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</p>

<p>June 15</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.</p> <p>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>June 28</p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the STC on STC form L-4046. MCL 211.27d (fourth Monday in June).</p>
<p>Before June 30</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> <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>June 30</p>	<p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the State Tax Commission in writing on or before June 30. Boards of Review must provide the taxpayer with the form to appeal their classification.</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.</p>
<p>July 1</p>	<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(2) and (3)</p>
<p>By the 1st day of each month</p>	<p>County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the fifteenth of the immediately preceding month. MCL 211.43(10).</p>
<p>By the 15th day of each Month</p>	<p>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).</p>

July 20	<p>The July BOR may be convened to correct a clerical error or mutual mistake (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> <p>An owner of property that is a “Principal Residence” on May 1 may appeal to the July Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. 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, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, page 12 of STC Bulletin No. 12 of 1997.</p>
July 31 (MTT)	<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>
August 16	<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>

Sept. 1	Second notice by first class mail to all properties that are delinquent on 2009 taxes (Sept 1). MCL 211.78c
Sept. 14	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.
Sept. 15	<p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners (Sept 15). 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 (5). Note: date may be different depending on the city charter.</p>
Sept. 30 *	<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>
October *	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.
Oct. 1	County Treasurer adds \$15 for each parcel of property for which the taxes remain unpaid. MCL 211.78d

Oct. 15	<p>The assessor reports status of Industrial Facility Tax property, to STC. MCL 207.567(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>
October 30 (Oct. 31 is a Sat.)	<p>October apportionment session of the County Board of Commissioners. Board examines certificates, directs spread of taxes in terms of millage rates to be spread on Taxable Valuations. County Equalization Director submits apportionment report to the STC (by October 31). MCL 211.37 and 207.12.</p>
Oct. 31	<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 and Industrial Facilities Tax PA 198 of 1974 tax exemption applications to the State Tax Commission.</p> <p>Note: Applications for the above exemption programs received on or after November 1 shall be considered by the commission contingent upon staff availability.</p>
Nov. 5	<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>
Nov. 28	<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>
Dec. 1	<p>2010 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, 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>A winter tax bill must include information on summer taxes that were deferred. MCL 211.51(6) If a local property tax collecting unit that collects a summer property tax also collects a winter property tax in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the</p>

Dec. 1	local property tax collecting unit for each summer property tax payment that was deferred from collection. If a local property tax collecting unit that collects a summer property tax does not collect a winter property tax in the same year, it shall mail a statement of the amount of taxes deferred under subsection (2) at the same time December tax statements are required to be mailed under section 44.
MTT Note:	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).
Dec. 14	<p>Special Board of Review meeting may be convened by assessing officer to correct clerical errors or mutual mistakes of fact (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, 1 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 of property that is a “Principal Residence” on May 1 may appeal to the December Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. 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, page 12 of STC Bulletin No. 12 of 1997.</p>
Dec. 30 (Dec 31 is a Holiday)	The Department of Treasury may appeal the 2010 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c.
Dec. 31, 2010	Tax day for 2011 property taxes. MCL 211.2(2).
Jan. 3, 2011 Dec. 31 is a holiday Jan. 1 is a Saturday Jan. 2 is a Sunday	Due date for filing of county equalization department studies made during 2010 with the STC. These studies are used for the 2010 revised valuation starting bases.

*** Notes requirements of Section 31 of Article 9 of State Constitution and of MCL 211.34d and 211.34(1).**