

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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TO: Assessing Officers and Boards of Review

FROM: Michigan State Tax Commission

SUBJECT: CLERICAL ERRORS

Section 53b of the General Property Tax Act being MCL 211.53b provides as follows:

"211.53b. Clerical Errors and mutual mistakes of fact, corrections, payments and rebates

Sec. 53b. When there has been a clerical error or a mutual mistake of fact relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes, the error or mutual mistake shall be verified by the local assessing officer, and approved by the board of review at a meeting held only for that purpose on Tuesday following the second Monday in December, and for summer property taxes, on Tuesday following the third Monday in July. If approved, the board of review shall file an affidavit within 30 days relative to the errors or mutual mistake with the proper officials who are involved with the assessment figures, rate of taxation, or mathematical computation and all official records relative thereto shall be corrected. Where the error or mutual mistake results in an overpayment or underpayment, the rebate shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A correction under this section may be made in the year in which the error was made or in the following year only. Action pursuant to this section may be initiated by the taxpayer or the assessing officer. (Emphasis added)

It is recommended that whenever the correction of a clerical error will result in an increased assessed value, the property owner shall be notified so he or she may appear at the special meeting of the board of review.

If a township or city levies a summer tax and corrects assessed values because of clerical errors on the Tuesday following the third Monday in July, all taxing units are to be notified by the board of review within 30 days and a copy of the recapitulation of changes is required to be filed with the State Tax Commission.

In addition, corrections made on the Tuesday following the second Monday in December shall be reported by the board of review to all taxing units and to the Commission within 30 days.

Valuation or exemption disputes are matters to be considered by the March Board of Review and the Michigan Tax Tribunal under appeal.