

STATE OF MICHIGAN



JOHN ENGLER, Governor

DEPARTMENT OF TREASURY

DOUGLAS B. ROBERTS, State Treasurer

STATE TAX COMMISSION

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February 4, 1994

TO: Assessors  
Equalization Directors

FROM: State Tax Commission

SUBJECT: Confidentiality of Social Security Numbers  
Information about Blank Forms and Mailings

Confidentiality of Social Security numbers

The homestead exemption affidavit (Michigan Department of Treasury form T-1056) shows the Social Security number of the property owner. The property owner's Social Security number is confidential. It must be protected from unlawful use. It is unlawful to disclose the Social Security number to any government agency other than the Michigan Department of Treasury or to any person not involved in administering the homestead affidavit.

This affidavit is required to obtain the homestead property tax exemption authorized by Public Acts 312 and 331 of 1993. This form will be submitted by property owners to local governments then forwarded to Treasury,

Willful, unauthorized disclosure of a Social Security number may violate 42 USC 405 (c)(2)(C)(vii)(I). The penalties for unauthorized disclosure are severe and are set forth in 42 USC 405(c)(2)(C)(vii)(II). These are the same penalties imposed for the unauthorized disclosure of tax return information and may include imprisonment for up to five years and/or a fine of up to \$5,000.

We recommend the following procedures:

1. Discuss this issue with your township or city legal adviser or corporate counsel.
2. Do not use the Social Security number supplied on the affidavit for any other purpose than administering the homestead property tax exemption.
3. Store the completed affidavits in a secure area not accessible to the public.
4. Make the Social Security number unreadable before making a copy of it to be given to anyone not administering the property tax exemption.
5. Local property tax officials should store completed affidavits, or copies of completed affidavits with the same kind of security measures that apply to the storage of real or personal property statements.

The State Tax Commission is advising you of a property tax administration matter under the auspices of the General Property Tax Act.

Information about Blank Forms and Mailings

A package of 200 blank forms was mailed to each township, city and county equalization director last week. These are for your convenience. For those areas not mailing personalized forms, the state will mail blank forms beginning February 5, 1994. Forms should be received by homesowners by February 15, 1994.

For those areas mailing personalized forms using the Royal Oak permit, please note that you are delivering to the Sectional Center Facility on Bellingham in Troy, not the local Royal Oak post office. For those of you delivering using the Lansing permit, note that the Sectional Center Facility is located on Collins Rd., in Lansing, not downtown. It would be wise to call the Sectional Center Facilities before you leave to delivery your mail.