



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

SUMMARY INSTRUCTIONS FOR TAXPAYER FOR COMPLETING FORM 628
(Notice by Owner of Property Incorrectly Reported or Omitted from Assessment Roll)

- You may be entitled to a refund. In order to proceed with requesting a refund, you must complete the attached Michigan Department of Treasury Form 628. Please work with your local assessor in the processing of this form.
- You should consult first with your firm's CPA and accounting staff to determine the amount of over-reported assets.
- Your firm may only be eligible for a tax refund if the personal property statement was timely filed, and **if the assessment was based upon the statement as filed.**
- You must report both under and, if existing, over reported assets for the current tax year and the two immediately preceding tax years.
- Please submit the Form 628 to your local unit assessor as the Form must then be reviewed by the local unit assessor to determine whether he or she agrees or disagrees with the request for refund. You may also wish to submit a second copy of this form to the Commission, as failure to do so by December 31 of the current calendar year may affect the Commission's jurisdiction to consider all of the assessment years that you complete on Form 628.
- The Commission's jurisdiction under MCL 211.154 is limited to correcting assessments for the current assessment year and the two immediately preceding years.
- If the assessment request was estimated by the assessor, it cannot be changed by the State Tax Commission, even if the estimate was too high, as the Commission does not have jurisdiction over estimated assessments.
- Please note that to file Form 628 you must include a copy of the timely filed personal property statement and an amended statement.