

Michigan State Tax Commission
Audit of Minimum Assessing Requirements
AMAR Review Sheet

The State Tax Commission, per [MCL 211.10f](#), has jurisdiction to determine substantial compliance with the requirements of the [General Property Tax Act](#). The AMAR review reflects the minimum assessing requirements of a local unit of government based on statute and [STC Rules](#), Policy, Bulletins and [Publications](#). Local units of government that do not meet one or more of the minimum requirements must submit a corrective action plan detailing how and when the deficiencies will be resolved.

Failure to submit an acceptable corrective action plan, or failure to resolve the deficiencies as outlined within the corrective action plan that is approved by the State Tax Commission, will result in a determination of substantial non-compliance and may result in the State Tax Commission [assuming jurisdiction of the assessment roll](#) of the local unit of government. Failure to meet one or more of the minimum AMAR requirements does not automatically result in State Tax Commission [assumption of jurisdiction of the assessment roll](#).

Local Unit Background Information:

Year of Audit: _____ Name of Local Unit: _____ Name of County: _____
Name of Assessor: _____ Assessor Certification Level: _____
Name of Supervisor, City Manager or Mayor: _____ Title: _____
Mailing Address for Supervisor, City Manager or Mayor: _____

What date did the assessor [certify the assessment roll](#)? _____

What is the Residential Coefficient of Dispersion ([COD](#)) for the local unit? _____

What is the Residential Price Related Differential ([PRD](#)) for the local unit? _____

Does the [L-4022](#) in possession of the local unit match the L-4022 in possession of the County Equalization Director and the information uploaded on the [L-4023](#) on the E-File Site?
YES: _____ NO: _____

[MCL 211.7cc](#) requires interest at a rate of 1.25% per month or fraction of a month to be charged to the owner of property that has been issued a PRE denial notice. Upon collecting the interest, MCL 211.7cc also details the required distribution of the interest depending on the governmental unit that issued the denial notice. Was [Form 4142](#) completed and submitted to the Michigan Department of Treasury by a County, City or Township when the State's portion of PRE denial interest is remitted? YES: _____ NO: _____

Does the local unit have written procedures, including audit procedures, for determining how to grant real property exemptions or remove real property exemptions when the property no longer qualifies for the [exemption](#)? YES: _____ NO: _____

Does the local unit have accurate Land Value Maps that meet [State Tax Commission Land Value Map Publications](#)?

Requirement Met: YES: _____ NO: _____

Notes:

Assessment Roll Analysis:

1. Does the local unit have properly calculated and appropriately documented Economic Condition Factors that meet State Tax Commission requirements per [MCL 211.10e](#) and [STC ECF Publications](#)?

Requirement Met: YES: _____ NO: _____

Notes:

2. Does the local unit have Land Value Determinations that are appropriately documented, properly calculated and meet State Tax Commission requirements per [MCL 211.10e](#) and [State Tax Commission Land Value Determination Publications](#) and less than 1% land adjustments without reason?

Requirement Met: YES: _____ NO: _____

Notes:

3. Does the [true cash value](#) on the local unit record cards agree with the true cash value indicated on the assessment roll with less than 1% overrides and less than 1% flat land values – excluding DNR PILT Property (STC Policy)?

Requirement Met: YES: _____ NO: _____

Notes:

4. Personal Property Review:

- a) Does the local unit conduct an annual [personal property canvass](#)?

YES: _____ NO: _____

b) Did the local unit grant any exemptions under [MCL 211.9o](#) (Small Business Taxpayer Exemption)?

YES: _____ NO: _____

c) If the answer to item 5b is yes, does a sampling indicate the local unit properly processed the exemptions received? This includes: [Form 5076](#) filled out completely, timely received and received annually. If Form 5076 is not received the exemption is removed, parcel number created for any business that was granted an exemption, ensuring that a parcel with the exemption is not retired, all locations within the local unit are considered when granting the exemption.

Requirement Met: YES: _____ NO: _____

Notes:

5. Review of Exemptions Granted under [MCL 211.7u](#) (poverty exemptions)

a) Did the local unit grant any exemptions under [MCL 211.7u](#) (Poverty Exemption)?

YES: _____ NO: _____

b) Does the local unit have proper [poverty exemption guidelines](#)?

YES: _____ NO: _____

c) Does the local unit poverty exemption guidelines include a proper [asset level test](#)?

YES: _____ NO: _____

d) Does a sampling of the exemptions granted under MCL 211.7u indicate that the [statutory requirements](#) were met and that the [local unit policy](#) was followed?

Requirement Met: YES: _____ NO: _____

Notes:

6. Does a sample of the [July and December Board of Review](#) actions indicate the Board met the requirements of [MCL 211.53b](#) and considered only those items over which they have statutory authority?

Requirement Met: YES: _____ NO: _____

Notes:

7. Does the local unit follow the requirements under [MCL 211.27b](#) to levy the interest and penalty for failure to file a [Property Transfer Affidavit](#)? If waived did the local unit waive the interest and penalty by resolution and is that [resolution](#) kept on file?

Requirement Met: YES: _____ NO: _____

Notes:

Comments:

I hereby declare that the foregoing information submitted is a complete and true statement.

Signature

Date

By checking this box, I agree and confirm that the signature I have typed above is the electronic representation of my original, handwritten signature when used on this document and creates a legally-binding contract. I further understand that signing this document using my electronic signature will have the same legally-binding effect as signing my signature using pen and paper.