

MCL 211.154 CHECKLIST FOR 2021 – Real Property

This checklist is to assist in the preparation of Forms 627 (L-4154) and 628 (L-4155). This checklist includes items that are commonly omitted from petitions and will delay processing. Please review the items in this checklist prior to submission of Form 627 or 628.

- [] The current version of Form 627 or 628 must be used. Prior versions of Form 627 or 628 will not be accepted. Current forms can be found on the following 154 website: www.michigan.gov/154petitions
- [] A valid address for the property owner(s) is required. Attach additional pages if necessary.
- [] A detailed explanation for requesting the change is included under the *Reason for this Notice* section of the form. Attach additional pages if necessary.
- [] All eligible years are included in the petition including the years prior to the “discovery” of the omitted property if the omission also existed in prior years. The Commission only has jurisdiction for current year and two years prior. Additionally, the State Tax Commission lacks jurisdiction to change assessments in a year prior to the last “change in ownership”.
- [] All boxes are completed, including the calculation for the current and requested assessed values and taxable values for all years under review. Calculations are supported by documentation including corrected assessed and taxable values on corrected record cards or valuation spreadsheets with correct assessment manual years, county multipliers and Economic Conditioning Factors.
- [] An original signature is required for the party initiating the petition. Stamps, scans of signatures or electronic signatures are not accepted. A notarized authorization letter from the property owner is required for agents to represent the owner. Petitioner shall provide a signed petition copy to the respondent and immediately send an original signed petition to the STC at: State Tax Commission, Michigan Department of Treasury, PO Box 30471, Lansing, MI 48909.
- [] If a disagreement is checked on the back of the form in part 2, a reason for disagreement should be included from the responding party.
- [] Form 627 is signed by the equalization director or assessor. Form 628 is signed by the current owner or authorized agent.
- [] Supporting documentation is included when filing Form 627 or 628, including a copy of all record cards for the years requested on Form 627 or 628, that show: 1) the property values were omitted from the record card; OR; 2) that the property was included on the record card when it did not exist; OR, 3) that an item on the record card was incorrect. The omission or error must be clearly shown; therefore, a property sketch and tax parcel map are required for omitted parcels. Aerial photography and photos are required for omitted structures.
- [] Taxable Values must be properly calculated back to the year after the last transfer of ownership, the year after the omission of the property or 1995, whichever is later.
- [] Please reference the 154 Petition Number (154-XX-XXXX) issued by the State Tax Commission (see the STATUS link accessed at www.michigan.gov/154petitions) and submit the concurrence by email to: Treas-154Petitions@michigan.gov

It is recommended that Assessors and Taxpayers review the State Tax Commission’s General Policy Statement, Rule R209.31, on the following page prior to submission of Form 627 or 628 to determine if the State Tax Commission has jurisdiction over the requested change.

Michigan State Tax Commission Administrative Rules
Excerpt Part 3. Assessment of Omitted or Incorrectly
Reported Property

R 209.31 General policy statement.

Rule 31. (1) The commission does not have jurisdiction to hear a taxpayer request to remove personal property from the roll when the taxpayer fails to file or fails to timely file a personal property statement.

(2) In addition to the authority to add real property to the roll, the commission has jurisdiction to remove real property from the roll. Examples include, but are not limited to the following:

(a) Incorrect measurement

(b) Errors of inclusion, for example, pole barn not built or placed on an incorrect parcel.

(3) The commission does not have jurisdiction to add or remove property for a period before the last change of ownership of the property.

(4) All required information shall be provided to the commission at the time a petition is filed. This includes fully filling out the form with all required information and providing a record card or applicable personal property statement or statements and any other information requested by staff. A violation of this subrule shall result in dismissal of the petition.

(5) An assessor shall file a petition under MCL 211.154 with the commission to remove real or personal property upon discovery that a correction needs to be made and when the commission has jurisdiction. For example, if a taxpayer timely filed personal property statements and an audit results in 2 years of underpayment by the taxpayer and 1 year of overpayment, then the assessor shall file for all 3 years.

(6) In subrule (5) of this rule, the assessor shall not "net out" the overpayment and underpayment, all three years shall be filed.

(7) The Commission will not accept jurisdiction of a petition that is a dispute over classification. For example, the Commission will not accept jurisdiction over petitions that indicate property was incorrectly reported as industrial real when it should be industrial personal. The Commission believes this dispute should be addressed through the filing of a classification appeal and not through the filing of any MCL 211.154 petition.

R 209.32 Notification of omitted or erroneously reported property.

Rule 32. (1) Any person may notify the commission, as provided in section 154 of the act, that property liable to taxation has been omitted from the assessment roll or that property has been incorrectly reported for the current year or 1 or both of the 2 immediately preceding years.

(2) If the notice is from a property owner that an erroneous property statement was timely filed with the assessing officer for the tax year, then the property owner shall file the notification on form L-4155 prescribed by the commission.

(3) If the notice is from an assessor or county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll, then he or she shall file the notification on form L-4154 as prescribed by the commission.

(4) If the notification is from a person other than a person listed in subrules (2) and (3) of this rule, the commission shall investigate the allegation.

(5) The commission shall prescribe the forms to be filed.

R 209.33 Notification of omitted or erroneously reported property from assessor or county equalization director.

Rule 33. (1) A notification of omitted or erroneously reported property from an assessor or county equalization director shall contain the requested correct assessed valuation.

(2) An assessor or county equalization director shall seek concurrence of the property owner in the requested correct assessed valuation on form L4154. Form L4154 may be sent to the commission at the same time as it is sent to the property

owner in order to preserve jurisdiction over an assessment year. The commission shall order an assessment, which in its judgment is proper, to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(3) If the property owner disagrees with the requested assessment, the commission shall inform the property owner and assessor, in writing, of the time and place of the meeting at which the commission shall determine an assessment.

(4) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.34 Notification of omitted or incorrectly reported property from owner.

Rule 34. (1) A notification from a property owner of omitted or incorrectly reported property shall be initiated by submission of an L4155 form.

(2) The completed form, which shall include the requested assessment, shall be submitted to the commission, together with all of the following, if applicable:

(a) A copy of the property statement, which was filed timely for the year in question.

(b) A revised property statement.

(c) Supporting data.

(3) The property owner shall seek concurrence of the assessor in the requested assessment on form L4155. Form L4155 may be sent to the commission at the same time as it is sent to the assessor to preserve jurisdiction over an assessment year.

(4) If both the property owner and assessor concur, the commission may order an assessment which in its judgment is proper, to be placed on the current assessments roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(5) If the assessor disagrees with the proposed revised assessed valuation, the commission shall inform the property owner and assessor, in writing, of the recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(6) If both the property owner and assessor concur, the commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.37 Notification of omitted or incorrectly reported property from other than owner, assessor, or county equalization director.

Rule 37. (1) If a notification is received from a person other than a property owner, an assessor, or a county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll for the current year or either of the 2 immediately preceding years, the commission shall investigate the allegation.

(2) Upon completion of the investigation, the commission shall transmit to the property owner and assessor the recommended assessed valuation and seek concurrence on form L- 4156. The commission shall notify the property owner and assessor of the time and place of the meeting at which the commission shall determine an assessment.

(3) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.38 Case record; availability to tax tribunal.

Rule 38. The record in each case shall be available to the Michigan tax tribunal for subsequent proceedings as provided in section 154(4) of the act.