Reset Form

Michigan Department of Treasury
611 (Rev. 10-26)

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L-4022SA

2027 Report of Assessment Roll Changes and Classification — Special Acts

INSTRUCTIONS: Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of PA 206 of 1893. This report shall be submitted by the assessor of record into the Michigan Equalization Gateway (MEG) immediately following the adjournment of the Board of Review - Administrative Rule 209.26(6b). **REPORT ONLY SPECIAL ACT VALUES ON THIS FORM. DO NOT INCLUDE PILT OR LAND BANK VALUES.**

County	City or Township (Indicate which)

Real Property	Parcel Count	2026 Board of Review	Loss	+ or (-) Adjustment	New	2027 Board of Review
100 Agricultural						
200 Commercial						
300 Industrial						
400 Residential						
500 Timber - Cutover						
600 Developmental						
800 Total Real						
Personal Property	**Parcel Count**	**2026 Board of Review**	**Loss**	**+ or (-) Adjustment**	**New**	**2027 Board of Review**
150 Agricultural						
250 Commercial						
350 Industrial						
450 Residential						
550 Utility						
850 Total Personal						
Total Real and Personal	**Parcel Count**	**2026 Board of Review**	**Loss**	**+ or (-) Adjustment**	**New**	**2027 Board of Review**

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature	Date	Assessing Officer Printed Name	Certification Number

The assessor of record must certify and submit the completed form through MEG for a digital signature to be placed on the PDF rendering.

Following submission of the completed form through MEG by the assessor, the County Equalization Department conducts a review. If the form is error-free, it is submitted to the State Tax Commission. In the event errors are identified, the form is returned to the assessor for correction. Once revised, the form is resubmitted by the assessor and subsequently submitted to the Commission by the Equalization Department via MEG.

Following the submission of the completed form by County Equalization to the State Tax Commission via MEG, the form is reviewed for accuracy. If errors are identified the form is returned to the county then returned to the assessor of record for correction. After corrections are made by the assessor, the assessor resubmits the form via MEG, the county then resubmits the form to the STC. The assessor of record must retain a copy of the final submission of the form.

INSTRUCTIONS FOR FORM 611 (L-4022SA)

Public Act 381 of 1978 prescribes six real property and five personal property classifications.

REAL PROPERTY: Agricultural, Commercial, Industrial, Residential, Timber-Cutover, and Developmental. These Real Property classes are equalized separately.

PERSONAL PROPERTY: Agricultural, Commercial, Industrial, Residential, and Utility. All classes of Personal Property are equalized together as one class.

Each assessing officer must report total assessed value, assessed value of losses, assessed value of adjustments and new assessed value for each class of property. All entries are to be the **special act minus PILT and Land Bank** assessed values as approved by the Board of Review.

IMPORTANT NOTICE

Capped and Taxable Values have no role in the determination of County or State Equalized Valuations. **DO NOT REPORT CAPPED OR TAXABLE VALUES ON FORMS 607 (L-4022AV), 611 (L-4022SA), 2164 (L-4023) OR 608 (L-4024). STC FORMS 607 (L-4022AV) AND 611 (L-4022SA) MUST BE DIGITALLY SIGNED BY THE ASSESSOR OF RECORD BY SUBMITTING THE COMPLETED FORMS VIA MEG.**