

Assessor or Equalization Director's Notice of Property Incorrectly Reported or Omitted From Assessment Roll

This form is issued under authority of Section 211.154, MCL. **Filing is mandatory.**

OFFICE USE ONLY

File Number
154-

PART 1: ASSESSOR/EQUALIZATION DIRECTOR SECTION

ASSESSOR/EQUALIZATION DIRECTOR INFORMATION (Type or Print Legibly)

Name of Assessor or Equalization Director	Telephone Number	E-mail Address	
Mailing Address (Number, Street, PO Box)	City	State	ZIP Code

PROPERTY AND ASSESSMENT ROLL INFORMATION

Name(s) of Property Owner(s)			
Owner's Mailing Address (Number, Street, PO Box)	City	State	ZIP Code
County Where Property is Located	Name of Local Assessing Unit	Village Name (if applicable)	
Parcel Code	Name of School District Where Property is Located		

Property Classification

- | | | | |
|---|--|--|--|
| <input type="checkbox"/> Real Residential | <input type="checkbox"/> Real Agricultural | <input type="checkbox"/> Personal Industrial | <input type="checkbox"/> Personal Residential |
| <input type="checkbox"/> Real Industrial | <input type="checkbox"/> Real Developmental | <input type="checkbox"/> Personal Commercial | <input type="checkbox"/> Personal Agricultural |
| <input type="checkbox"/> Real Commercial | <input type="checkbox"/> Real Timber-Cutover | <input type="checkbox"/> Personal Utility | <input type="checkbox"/> Special Roll (PA 198, PA 255, PA 189) |

Property Description (if omitted from the roll, legal description must be provided)

REASON FOR THIS NOTICE

The Assessor or Equalization Director must provide a detailed explanation for requesting this change. Attach an additional page if necessary.

	ASSESSED VALUE		TAXABLE VALUE	
Year(s) for Which Notice was Given	Assessed Value on Assessment Roll	Requested Assessed Value	Taxable Value on Assessment Roll	Requested Taxable Value
2026				
2025				
2024				

REAL AND PERSONAL PROPERTY INFORMATION (Question 1 Personal Property only)

- Did the owner of the property complete and deliver a Form 632 (L-4175), *Personal Property Statement*, or Form 5278, *Eligible Manufacturing Personal Property Combined Document*, for each year that this notice covers that was:
☐ Timely Filed? (Accepted as filed and used in determining the assessment that was confirmed by the Board of Review?)
☐ Estimated/Not Filed? If estimated or not filed, indicate the year(s): _____
- Is this property assessed on the Industrial Facilities Tax Roll, the Commercial Facilities Tax Roll, the Technology Park Facilities Roll, the Neighborhood Enterprise Zone Roll, the Renaissance Zone or as an Act 189 of 1953 assessment?
☐ Yes ☐ No If Yes, specify the roll: _____

ASSESSOR/EQUALIZATION DIRECTOR CERTIFICATION

I certify that the taxpayer's assessments for years open to correction which are not included on this form have been reviewed and it has been determined that the assessments were correct as rendered or, if the assessments were estimated, that the estimates were adequate in amount.

Assessor or Equalization Director Signature	Date
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See page 2 for instructions for the assessor/equalization director.

The property owner/agent must complete and sign page 2, and submit the complete form to the assessor.

Parcel Code from Page 1

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INSTRUCTIONS FOR ASSESSOR/EQUALIZATION DIRECTOR

NOTICE: THIS FORM WILL NOT BE PROCESSED IF THE FOLLOWING DOCUMENTATION IS NOT PROVIDED:

Each form must include calculations showing how the proposed revision in assessed and taxable value was calculated.

Personal Property: Include a copy of the original Form 632 (L-4175), or Form 5278, and a copy of the amended Form(s).

Real Property: Include a copy of the record card showing that property was omitted from the record card, or that the property was included on the record card when it did not exist, or that an item on the record card was incorrect.

For a complete list of items needed to process your application, review the "MCL 211.154 Checklist" online at www.michigan.gov/154 petitions.

The State Tax Commission's jurisdiction under MCL 211.154 is limited to correcting assessments for the current assessment year (the year of discovery and disclosure to the State Tax Commission) and two immediately preceding years. Although you must present a copy of this form to the property owner for concurrence or disagreement, you may also immediately submit a second copy of this form, without the owner's concurrence or disagreement, to the State Tax Commission. Your 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 the Assessor or Equalization Director included on this form.

PART 2: PROPERTY OWNER SECTION

OWNER'S CONCURRENCE OR DISAGREEMENT

THIS SECTION SHALL BE COMPLETED BY THE PROPERTY OWNER AND THE SIGNED FORM AND ANY ATTACHMENTS RETURNED TO THE ASSESSOR.

- ☐ **I AGREE** with this request for corrected Assessed Value and/or Taxable Value.
- ☐ **I DO NOT AGREE** with this request for corrected Assessed Value and/or Taxable Value. (The owner who checks this box must submit an explanation below for not concurring with this request.)

OWNER'S EXPLANATION FOR NON-CONCURRENCE (attach additional pages as necessary)

OWNERSHIP OF PROPERTY

Did the property that is indicated in this form change ownership during the time period starting with the earliest year for which a change is being requested, up to the present?

☐ Yes ☐ No If Yes, insert the date the ownership changed: _____

PROPERTY OWNER CERTIFICATION

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

Property Owner Signature		Date
Telephone Number	E-mail Address	

www.michigan.gov/154petitions

STC Date Stamp

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