

# Notice by Owner of Property Incorrectly Reported or Omitted From Assessment Roll

OFFICE USE ONLY	
File Number	154-

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

## PART 1: PROPERTY OWNER/AGENT SECTION

PROPERTY OWNER INFORMATION				ATTORNEY OR AGENT INFORMATION (if applicable)			
Property Owner Name (First, Middle Initial, and Last)				Name (First, Middle Initial, and Last)			
Street Address				Street Address			
City		State	ZIP Code	City		State	ZIP Code
E-mail Address		Telephone Number		E-mail Address		Telephone Number	

PROPERTY AND ASSESSMENT ROLL INFORMATION		
County Where Property is Located	Name of Assessing Unit (indicate City or Township)	Village Name (if applicable)
Parcel Code	School District Name	
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)		

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

PROPERTY OWNER/AGENT REASON FOR THIS NOTICE
The Property Owner or Agent must provide a detailed explanation for requesting this change. Attach an additional page if necessary.

NOTICE OF PROPERTY OWNERSHIP
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?
<input type="checkbox"/> Yes <input type="checkbox"/> No      If Yes, insert the date the ownership changed: _____

NOTICE OF PROPERTY OWNERSHIP	
<i>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.</i>	
Property Owner or Agent Signature	Date

**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 timely filed and date stamped by the local jurisdiction and a copy of the amended Form 632 (L-4175).

**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](http://www.michigan.gov/154) petitions.**

See page 2 for filing instructions for the property owner or agent.  
The assessor must complete and sign page 2, and submit the complete form to the Michigan Department of Treasury as directed.

Parcel Code from Page 1

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**FILING INSTRUCTIONS FOR PROPERTY OWNER OR AGENT**

When you have completed this form, **send or carry one copy to your local assessor**, who will complete the Assessor Sections below and file the fully completed form with the State Tax Commission (STC). The STC's jurisdiction under MCL 211.154 is limited to correcting assessments for the current assessment year (the year of discovery and disclosure to the STC) and two immediately preceding years. You may immediately submit a second copy of this form to the STC at the address on the bottom of this form. Your failure to do so by December 31 of the current calendar year may affect the STC's jurisdiction to consider all of the assessment years that you have included on this form.

**PART 1: ASSESSOR SECTION**

**REAL AND PERSONAL PROPERTY INFORMATION**

- 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?
  - Yes     No                      If Yes, specify the roll: \_\_\_\_\_

**ASSESSOR CONCURRENCE OR DISAGREEMENT**

- 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 assessor who checks this box must submit an explanation below for not concurring with this request.)

**ASSESSOR EXPLANATION FOR CONCURRENCE OR DISAGREEMENT**

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**ASSESSOR 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.*

Assessor Signature	Date
Assessor Name	
Address (Number, Street, City, State and ZIP Code)	
Telephone Number	E-mail Address

**RETURN THE COMPLETED AND SIGNED FORM, AND ANY ATTACHMENTS, TO:**

Michigan Department of Treasury  
 State Tax Commission  
 PO Box 30471  
 Lansing MI 48909

**STC Date Stamp**

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