

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

THEODORE P. MANSOUR
LEROY J. NELSON
ROBERT O. VANDERMARK

TO: ASSESSING OFFICERS AND COUNTY EQUALIZATION DIRECTORS
FROM: MICHIGAN STATE TAX COMMISSION
RE: USE OF APPROVED PERSONAL PROPERTY STATEMENTS

Section 211.19 of the Michigan Compiled Laws states the following regarding real and personal property statements:

"Sec. 19. The written statement under oath, provided for in section 18 shall be in such form and of such content as may be prescribed by the state tax commission..."

The State Tax Commission therefore advises assessors that the law requires that they must either use the current State Tax Commission personal property statement (form L-4275) or an alternate form of personal property statement which has been approved by the State Tax Commission.

If an assessor wishes to use an alternate form of personal property statement, it must be submitted to the State Tax Commission for approval. Alternate personal property statements must be submitted for approval each year.

The State Tax Commission will require that all approved personal property statements contain the following sentence at the lower right hand corner of the first page of the form: "Form Approved by the State Tax Commission on State." It will therefore be clear to assessors and taxpayers whether the form being used has current State Tax Commission approval.

RESERVED