L-4209 (Rev. 11-81)

STATE OF MICHIGAN

WILLIAM G. MILLIKEN, Governor

DEPARTMENT OF TREASURY

LOREN E. MONROE, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

1982 Bulletin Index

Bulletins and Letters Menu

Main Menu

COMMISSION MEMBERS

W. EUGENE ATKINSON
WARD G. DEXEL
ROBERT O. VANDERMARK

RESCINDED

No. 16 - May 18, 1982
Form L4293
Revised March, 1982

TO: Assessing Officers
Equalization Directors
Tax Commission Staff

FROM: Emil E. Tahvonen, Administrator
State Tax Commission

RE: Form L4293 - Revised March, 1982
Request for Non-consideration
of Normal Repair and Maintenance Expenditures

Enclosed are copies of our revised Form L4293, and an instruction sheet for assessors.

We have a limited supply of forms which we will supply on request. The form may also be reproduced locally.

Michigan Department of Treasury

L4293 (Rev. 3-82)

REQUEST FOR NON-CONSIDERATION OF NORMAL REPAIR AND MAINTENANCE EXPENDITURES

'Act 25, P.A. 1978; Section 211.27 MCL)

SEE INSTRUCTIONS ON REVERSE

FOR YEAR ENDING December 31, 19____

OWNER'S NAME

CLAIM NO.

ADDRESS

CODE NO.

ENTER COST OF:

1. Outside painting				1.
2. Repair or replace	a.	Siding	a.	
	b.	Roof	b.	
	c.	Porches	c.	
	d.	Steps	d.	
	e.	Sidewalks	e.	
	f.	Drives	f.	
			TOTAL	2.
3. Repaint, repair or replace existing masonry				3.
4. Replace awnings				4.
5. Add or replace gutters or downspouts				5.
6. Replace storm windows or doors				6.
7. Insulation or weatherstripping				7.
8. Rewiring				8.
9. Replace	a.	Plumbing Fixtures	a.	
	b.	Light Fixtures	b.	
			TOTAL	9.
10. Replace furnace				10.
11. Interior	a.	Repair Plaster	a.	
*Describe other decorating:	b.	Inside Painting	b.	
	c.	Other Decorating	c.	
			TOTAL	11.
12. Replace	a.	Ceiling	a.	
	b.	Wall	b.	
	c.	Floor Surface	c.	
			TOTAL	12.
13. Remove partitions				13.
14. Replace water heater				14.
15. Replace dated interior woodwork				15.
16. TOTAL EXPENDITURE FOR YEAR				16.
17. Expenditure which was part of a structural addition				17.
18. Expenditure which was not part of a sturctural addition (Line 16 minus line 17)				18.

SIGNATURE OF PROPERTY OWNER

TO BE COMPLETED BY ASSESSOR

EST. VALUE AFTER REPAIR AND MAINTENANCE	EST. VALUE BEFORE REPAIR AND MAINTENANCE	VALUE OF REPAIR AND MAINTENANCE FOR NON-CONSIDERATION

RESCINDED

Michigan Department of Treasury
L-4294 (3-82)

INSTRUCTIONS TO ASSESSORS FOR PROCESSING FORM L-4293

1. The assessor is required to estimate the true cash value of the property both before and after the expenditures.

2. The non-consideration may not reduce the property assessment below the assessment for the preceding year.

3. The economic condition factor or multiple regression analysis equivalent thereof or an overall adjustment based on tentative equalization multipliers determined by the county or state may be applied to the normally repaired or maintained property in the same manner as to other similar properties.

4. State equalized valuation multipliers resulting from the action of the county board of commissioners and state equalization are required to be applied to all assessments.

5. The assessor is required to enter in the assessment roll and label as Section 27 non-consideration the value which has not been included in the assessed valuation because of non-consideration of items of normal repairs, replacement and maintenance. An assessment based on less than the actual value of the described property and identified in the assessment roll shall not be included in an appraisal study or a sales ratio study by the county equalization department or by the staff of the State Tax Commission for equalization purposes, provided there is a request for non-consideration on file for each affected property description. A suggested label for each affected property in the assessment roll is: Sec. 211.27 M.C.L., a through o, non-consideration value $_____.

6. Assessors are to keep forms L4293 on file for review by the Board of Review, the county equalization department, the State Tax Commission and the Michigan Tax Tribunal.

7. Legal basis for non-consideration: Act 25, P.A. 1978, amended section 211.27 of the Michigan Compiled Laws:

> "The assessor, beginning December 31, 1976, shall not consider expenditures for normal repairs, replacement and maintenance in determining the true cash value of property for assessment purposes until the property is sold. Value attributable to the items included in subdivisions (a) to (o) which is known to the assessor and excluded from true cash value shall be indicated on the assessment roll. This subsection shall apply to residential property only. The following repairs shall be considered normal maintenance if they are not part of a structural addition or completion:"
>
> and then listing 15 specific repairs, replacements or items of maintenance which are to be considered as normal maintenance. Those items, (a) through (o), are listed on form L4293 as items 1-15.

RESCINDED