STATE OF MICHIGAN

WILLIAM G. MILLIKEN, Governor

DEPARTMENT OF TREASURY

COMMISSION MEMBERS
W. EUGENE ATKINSON
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LOREN E. MONROE, State Treasurer
STATE TAX COMMISSION
4th Floor Treasury Building
Lansing, Michigan 48922 Telephone 517 373-0500

January 29, 1982

TO: County Equalization Directors

FROM: Emil E. Tahvonen, Administrator
State Tax Commission

RE: Model Form Assessment Notice
Act 213, P.A. of 1981

Attached are two assessment notice forms prepared by the State Tax Commission and the State Treasury Forms Design Unit pursuant to Subsection 7 of Section 24c of the General Property Tax Act, as amended by Act 210, P.A. of 1981.

Section 24c(3) refers to the State Income Tax Act, Act 281 P.A. of 1967. Proposed amendments to the Income Tax Act were not adopted by the legislature. Therefore this subsection (3) of Act 210 is to be disregarded.

If there has been no increase in the assessment in 1982 over the 1981 assessment a notice is not required.

The cover sheet indicates the options available for 1982 notices only.

Your cooperation in distributing copies to the local assessing officers will be appreciated.

Attachment

RESCINDED

ASSESSMENT NOTICE MAILING OPTIONS FOR 1982

Act 210, PA 1981, requires that local assessors mail to property owners or persons listed on the assessment roll a notice of any increase in assessment. Two sample assessment notices, A and B, are attached.

All assessors may use sample notice A, or another form which includes all the information required by Act 210. In 1982 only, the law allows assessors to omit some information provided for on form A. The chart below outlines the options for 1982:

Equalization Multiplier for all Property Classes		Your Options:
'81 Actual	'82 Tentative	Use Form
1.0	1.0	A, B or your present assessment notice.
Not 1.0	1.0	A, B or your present assessment notice, providing your present notice shows 1981 SEV.
1.0	Not 1.0	A (You may omit prior assessed valuation or SEV, but not both).
Not 1.0	Not 1.0	A (You may omit 1981 assessed valuation if 1981 SEV is shown).

RESCINDED

NOTE: Forms A and B are models for your guidance. You may design your own notice forms, providing your form includes the information required by Act 210. If you choose to use form A or B, the State will furnish camera ready copy from which you can have forms printed.

NOTICE OF ASSESSMENT

SAMPLE A

FROM

THIS IS NOT A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION (Parcel Code required. Property address and legal description optional.):

RESCINDED

THE PROPERTY IS CLASSIFIED AS:

Dear Property Owner(s): The Michigan Constitution and general property tax laws require assessing officers to review assessed values and to revise them as needed to reflect current market value. By law, the assessed and state equalized values are required to be 50% of true cash value each year. The assessed and equalized values of the property identified above have been revised as follows:

	PRIOR AMOUNT Year:	REVISED AMOUNT (CURRENT) Year:
ASSESSED VALUATION		
STATE EQUALIZED VALUATION (S.E.V.). Prior year amount is actual. Revised (current) year amount is based on tentative equalization multiplier. If unchanged, you will pay tax on this amount		
CHANGE IN EQUALIZED VALUATION		

If you believe this valuation is incorrect, you may protest it to the Local Board of Review, which will meet at

Protest at the Board of Review is necessary to protect your right to further appeals to the State Tax Tribunal. A nonresident may protest to the Board of Review by letter.

NOTICE OF ASSESSMENT

SAMPLE B

FROM:

THIS IS NOT A TAX BILL

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION (Parcel Code required. Property address and legal description optional.):

RESCINDED

Dear Property Owner(s): The Michigan Constitution and general property tax laws require assessing officers to review assessed values and to revise them as needed to reflect current market value. By law, the assessed and state equalized values are required to be 50% of true cash value each year. The assessed and equalized values of the property identified above have been revised as follows:

	YEAR:	AMOUNT
STATE EQUALIZED VALUATION	1981	
ASSESSED AND TENTATIVE EQUALIZED VALUATION based on a tentative equalization multiplier of one. If unchanged, you will pay taxes on this amount	1982	

If you believe this valuation is incorrect, you may protest it to the Local Board of Review, which will meet at

Protest at the Board of Review is necessary to protect your right to further appeals to the State Tax Tribunal. A nonresident may protest to the Board of Review by letter.