L-4009 (Rev.1-88)

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MCL 211.154

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RESCINDED

TO: Assessors and Equalization Directors

FROM: State Tax Commission

RE: MCL 211.154 Notifications of Omitted or Incorrectly Reported Property

When filing MCL 211.154 notifications of omitted or incorrectly reported property, the State Tax Commission would like the following to be included with the Form L-4154 notifications:

1. A signed notarized personal property statement which was the basis for any requested reduction.

2. A copy of the audit or corrected personal property statement on which the requested assessed value is based.

3. A signed explanation from the assessing officer or county equalization director documenting what is being requested and why.

4. The Form L-4154, L-4155, or L-4156 shall be signed by the properly certified assessing officer.

NOTE: MCL 211.154 should not be used for valuation or exemption disputes. Those issues were reviewable by the board of review and by the Michigan Tax Tribunal if appealed by June 30.

Assessors are reminded that clerical errors should not be corrected under MCL 211.154. Instead the July or December board of review is specifically designated for corrections of clerical errors from the current year or for the preceding year (MCL 211.53b). If more than one tax year has passed, the owner may request a reduction by writing to the Michigan Tax Tribunal within three (3) years after payment of an illegal tax because of a clerical error or mutual mistake (MCL 211.53a). There is no fee for filing a stipulation to a consent judgment for homestead property under 211.53a.