BULLETIN NO. 9
MAY 2, 1996
FORMS L-4154 & L-4155

STATE OF MICHIGAN

JOHN ENGLER, Governor
DEPARTMENT OF TREASURY
DOUGLAS B. ROBERTS, State Treasurer

STATE TAX COMMISSION
P.O. Box 30471
Lansing, Michigan 48909-7971
Telephone (517) 373-0500 - FAX (517) 373-3553

COMMISSION MEMBERS

Mark A. Hilpert, Chairperson
Lesley F. Holt
Leroy J. Nelson

Roland C. Andersen, Secretary

RESCINDED

TO: Equalization Directors
Assessing Officers

FROM: Michigan State Tax Commission

RE: **REVISED FORMS L-4154 AND L-4155**

Attached are copies of revised forms L-4154 and L-4155 approved by the State Tax Commission. The most significant change in these forms is the addition of a separate area for Taxable Value.

Assessors, equalization directors, and property owners should begin to use these revised forms immediately.

DWP/ej

Attachments

Michigan Department of Treasury, Property Tax
L-4154 (Rev. 2-96)

ASSESSOR or EQUALIZATION DIRECTOR'S NOTICE of PROPERTY INCORRECTLY REPORTED or OMITTED FROM ASSESSMENT ROLL

This form is issued under authority of Section 211.154, MCL. Initial filing of this form is voluntary.

OFFICE USE ONLY	File No.
	Assessment Unit No.

Name of Assessor or Equalization Director Filing this Notice	Telephone No.	Assessor Cert. No.

Name of Assessing Unit	Address (No. and Street, City or Post Office, ZIP)

PROPERTY and ASSESSMENT ROLL INFORMATION

Name(s) of Property Owner(s)

Owner's Address (No. and Street, City, State, ZIP)

County Where Property is Located	City or Township or Village and Township

School District	Intermediate School District	Community College District

Property Index No. (Or enter property description below)	Property Classification

Is this property assessed on the Industrial Facilities Tax Assessment Roll or the Commercial Facilities Tax Assessment Roll or the Technology Park Facilities Assessment Roll or the roll for P.A. 189 of 1953? ☐ YES ☐ NO If YES, specify which roll.

Answer the following question if this notice is for personal property. Did the owner complete and deliver a personal property statement on or before February 20 for each year that this notice covers? ☐ YES ☐ NO If NO, indicate years in which a statement was not timely filed.

Property Description

Assessed Value

Complete the applicable Assessed Value lines below when the notice is for a change in Assessed Value.

Taxable Value

Complete the applicable Taxable Value lines below when the notice is for change in Taxable Value. For most personal property, the figures on the lines below will be the same as the figures under Assessed Value. For omitted real property, the amount of omitted Taxable Value may be less than the amount of omitted Assessed Value (see page 6 of STC Bulletin #3 of 1995).

Year(s) for Which Notice Was Given	Assessed Value on Assessment Roll	Requested Assessed Value	Year(s) for Which Notice Was Given	Taxable Value on Assessment Roll	Requested Taxable Value

Explain the reason for this notice. Attach supporting information. For incorrectly reported personal property, include a copy of the timely filed personal property statement and the amended personal property statement. For omitted real property, provide a record card or other documentation showing that the omitted real property was not previously included in the assessment.

RESCINDED

TAX RATE INFORMATION (To be completed by the assessor)

If this notice is for either or both of the tax years immediately preceding the current year, the assessor shall list for each year covered by this notice the total tax rate levied in the city or township in which the property is located. List the total village rate separately, if applicable. If this notice is for omitted real property upon which "millage rate" special assessments were levied, list those rates separately below. Do not include special assessments levied in specific dollar amounts.

Year Covered by Notice	SUMMER Total Tax Rate Levied	WINTER Total Tax Rate Levied	Total Annual Tax Rate Levied

SPECIAL ASSESSMENT RATES. Complete lines below for special assessment millage rates only.

Year Covered by Notice	SUMMER Special Assessment Rate Levied	WINTER Special Assessment Rate Levied	Total Annual Special Assessment Rate Levied

SIGNATURE of ASSESSOR or EQUALIZATION DIRECTOR

Signature	Date

OWNER'S CONCURRENCE or DISAGREEMENT with this REQUEST

This section shall be completed by the property owner and the form returned to the assessor.

☐ I concur with this request for corrected Assessed Value and/or Taxable Value.

☐ I do not concur with this request for corrected Assessed Value and/or Taxable Value. (The owner who checks this box must submit to the assessor an explanation of the reason for not concurring.)

Comments or Explanations.

Did the property covered by this notice change ownership during the time period starting with the earliest year for which a change is being requested up to the present? ☐ YES ☐ NO If YES, give date.

Signature of Property Owner	Date	Telephone No.

MAILING INSTRUCTIONS Assessors must send this completed form to:

State Tax Commission, Michigan Dept. of Treasury, P.O. Box 30471, Lansing, MI 48909-7971.

RESCINDED

Michigan Department of Treasury, STC
L-4155 (Rev. 3-96)

NOTICE BY OWNER OF PROPERTY INCORRECTLY REPORTED OR OMITTED FROM ASSESSMENT ROLL

INSTRUCTIONS: *This side is to be completed by the owner. Please print or type.*

This form is issued under authority of Section 211.154, MCL. Initial filing of this form is voluntary.

OFFICE USE ONLY	File No.
	Assessment Unit No.

OWNER	Name of Property Owner(s)	Telephone No.
	Owner's Address (No. and Street, City, State, ZIP)	
AGENT (If any)	Agent's Name	Telephone No.
	Agent's Address	

PROPERTY AND ASSESSMENT ROLL INFORMATION

County Where Property is Located	City or Township or Village and Township	
School District	Intermediate School District	Community College District
Property Index No. (Or enter property description below)	Property Classification	
Property Description		

Assessed Value

Complete the applicable Assessed Value lines below when the notice is for a change in Assessed Value.

Taxable Value

Complete the applicable Taxable Value lines below when the notice is for change in Taxable Value. For most personal property, the figures on the lines below will be the same as the figures under Assessed Value. For omitted real property, the amount of omitted Taxable Value may be less than the amount of omitted Assessed Value (see page 6 of STC Bulletin #3 of 1995).

Year(s) for Which Notice Was Given	Assessed Value on Assessment Roll	Requested Assessed Value	Year(s) for Which Notice Was Given	Taxable Value on Assessment Roll	Requested Taxable Value

Explain the reason for this notice. Attach supporting information. For incorrectly reported personal property, include a copy of the timely filed personal property statement and the amended personal property statement.

Did the property covered by this notice change ownership during the time period starting with the earliest year for which a change is being requested up to the present? ☐ YES ☐ NO If YES, give date.

Signature of Owner or Agent	Date

INSTRUCTIONS: *When you have completed this side of this form, send or carry the form to your local assessor who will complete the reverse side and file the form with the State Tax Commission.*

RESCINDED

L-4155 (Rev. 3-96)

INSTRUCTIONS: *This side is to completed by the assessor.*

SUPPLEMENTAL TAX RATE INFORMATION

If this notice is for either or both of the tax years immediately preceding the current year, the assessor shall list for each year covered by this notice the total tax rate levied in the city or township in which the property is located. List the total village rate separately, if applicable. If this notice is for omitted real property upon which "millage rate" special assessments were levied, list those rates separately below. Do not include special assessments levied in specific dollar amounts.

Year Covered by Notice	SUMMER Total Tax Rate Levied	WINTER Total Tax Rate Levied	Total Annual Tax Rate Levied

SPECIAL ASSESSMENT RATES. Complete lines below for special assessment millage rates only.

Year Covered by Notice	SUMMER Special Assessment Rate Levied	WINTER Special Assessment Rate Levied	Total Annual Special Assessment Rate Levied

Is this property assessed on the Industrial Facilities Tax Assessment Roll or the Commercial Facilities Tax Assessment Roll or the Technology Park Facilities Assessment Roll or the roll for P.A. 189 of 1953? YES ☐ NO ☐ If YES, specify which roll.

Answer the following question if this notice is for personal property. Did the owner complete and deliver a personal property statement on or before February 20 for each year that this notice covers? YES ☐ NO ☐ If NO, indicate years in which a statement was not timely filed.

CONCURRENCE OR DISAGREEMENT WITH THIS REQUEST

This section shall be completed by the property owner and the form returned to the assessor.

☐ **I CONCUR** with this request for corrected Assessed Value and/or Taxable Value.

☐ **I DO NOT CONCUR** with this request for corrected Assessed Value and/or Taxable Value. (The assessor or equalization director who checks this box must submit to the State Tax Commission an explanation of the reason for not concurring.)

Name of Assessor or Equalization Director	Title	Assessor Certificate No.
No. and Street, City or Post Office, ZIP		
Signature of Assessor or Equalization Director	Date	Telephone No.

Comments or Explanations

MAILING INSTRUCTIONS Send this completed form to:

RESCINDED