

2024 DECEMBER BOARD OF REVIEW MINUTES
Raber Township
16315 E M-48, Goetzville MI 49736

Tuesday, December 10th, 2024

CALL TO ORDER

7:30 p.m. by **Esslin**

ROLL CALL

DAVID OPOLKA -	PRESENT
DAVE ESSLIN-	PRESENT
BOB BOSLEY-	PRESENT
LINDA JOHNSON- Supervisor	PRESENT
TINA FULLER- Assessor	PRESENT

PUBLIC COMMENT

The assessor will review the dates and information for the Board of Review Training, Protest Hearings and the Town Hall Meeting information.

CLOSE THE MEETING

Motion to adjourn the meeting at 8:00 PM by Esslin.

Support: Opolka
Vote ALL AYES

MOTION CARRIED

Respectfully Submitted by,

Township Supervisor Linda Johnson

PROPERTY ASSESSMENT AND TAX BASICS

How Homes are Assessed in Michigan

In Michigan, real property, which consists of land and all its improvements (such as a house), is assessed based on its True Cash Value (TCV).

True Cash Value refers to the "usual selling price" that a property would bring at the time of assessment, which is the price it could obtain at a private sale. However, it excludes certain situations like forced sales and public auctions, among other specific exclusions.

Unfortunately, this brief definition often causes some confusion between TCV and the more familiar Fair Market Value (FMV), especially for property owners in Michigan.

The Difference Between True Cash Value and Fair Market Value

While they may seem to be describing similar things, True Cash Value (TCV) is not the same as Fair Market Value (FMV).

Fair Market Value is used primarily when buying and selling residential real estate and reflects the price a property is worth in a free and open market.

The Difference Between True Cash Value and Fair Market Value

The best example of FMV occurs when a house is sold. For most intents and purposes, the final selling price can be considered its FMV. In other words, FMV is determined by the market, not an assessor (who you will see is constrained by law).

True Cash Value, on the other hand, is more technical and nuanced. It is defined by Michigan's General Property Tax Act (Section 211.27) and represents the usual selling price of a specific property at the time of assessment. It also considers statutory exclusions and specific factors outlined in the law (more on this below).

The Michigan Constitution also requires that real property be assessed uniformly at a rate not to exceed 50-percent of TCV. As a result, this legal mandate creates a broad three-step process for property tax assessments.

For the sake of simplicity, remember that TCV is used as a basis when determining property value for tax assessments, and it rarely relates to FMV prices (which are often much higher).

With these significant differences in mind, let us break down how real property, like your home, is assessed for taxes in Michigan:

Step 1: Assessed Value

The first step in the process is to calculate the "assessed value" of a property. Each local unit (city or township) has an assessment officer whose task it is to calculate each property's assessed value.

Simply put, the assessed value is a determination made by the assessor that represents 50-percent of a property's TCV. This valuation is based on the property's condition as of December 31 of the previous year.

Step 2: State Equalized Value (SEV)

In the second step, each county's Board of Commissioners and the State Tax Commission reviews the local assessed values and applies an adjustment factor known as equalization.

The purpose of equalization is to ensure that property valuations within each assessing unit and county are as close as possible to the 50 percent target (and so each pays their "fair share" of taxes).

The resulting valuation is known as state equalized value (SEV). However, it should be mentioned that SEV is almost always the same as assessed value.

Tip: A quick and straightforward way to find your home's True Cash Value is to double its State Equalized Value, which you can find on your property tax assessment notice or bill. Sometimes it is simply labeled as "SEV".

Step 3: Taxable Value

Once a property's assessed value is determined and equalized, the last step is to calculate its taxable value. Importantly, taxable value is the amount on which property taxes are levied.

In Michigan, a property's taxable value will always be lesser of either-

The previous year's taxable value, less losses, multiplied by CPI (the Consumer Price Index, used to represent the rate of annual inflation) or 1.05 (5%), whichever is less, plus all additions.

OR the current SEV.

Given that taxable value has a direct impact on the amount of property tax you pay, it might also influence when the best time is for you to sell or buy a home in Northern Michigan.

So, in the following section, we will get into more specifics to help make sense of an often-confusing topic.

How Taxable Value Works in Michigan

Now that you know how your property in Michigan is assessed for tax purposes, let us take a closer look at taxable value to understand how it works and what affects it the most.

As described above, a property's taxable value will be the lesser of SEV or the previous year's taxable value (minus losses) multiplied by the lesser of CPI or 5% (plus additions). But what determines which value applies?

Uncapping Taxable Value

For taxable value to use SEV, the property would have had to been purchased the previous year. This is exactly what happens in a typical real estate transaction.

For example, when you buy a home in Michigan it results in a conveyance of title which is a transfer of ownership. In terms of taxable value, a transfer of ownership is an "uncapping" event.

Whereas taxable value is capped and cannot increase each year by more than the lesser of CPI or five percent, plus any physical additions or less any losses (together known as the "capped value"), a transfer of ownership removes this cap for the following tax year.

So, in this case, your taxable value in the year following a home purchase will uncap and reset to match your property's SEV. But in the years that follow, your taxable value will return to being capped.

Transfer of Ownership in Michigan: It is important to note that in Michigan, not all conveyances of title are considered transfers of ownership.

For example, when a property is conveyed from one spouse to the other it is not considered a transfer of ownership. And in terms of estate planning, when a home is conveyed to or distributed from a trust where the beneficiaries are members of the immediate family (spouse, children, etc.), it is also not considered to be transfer of ownership.

Additions and Losses

When you are planning an addition to your home, it is important to consider its effect on taxable value. New construction, like an addition, does not uncap your taxable value, but it will increase it.

As an example, let us say a new addition to your house is worth \$50,000 in true cash value. The calculation then would look like this:

New Taxable Value = Previous Year's Taxable Value x CPI or 5% (whichever is less) + \$25,000 (50% of the new addition's TCV).

Similarly, losses that result in a decrease in value would reduce your taxable value. A loss would include property that has been destroyed or removed. If your property had a loss of \$50,000 in TCV, your taxable value calculation would be:

New Taxable Value = Previous Year's Taxable Value - \$25,000 (50% of the loss' TCV) x CPI or 5% (whichever is less).

Normal Repairs, Replacement and Maintenance

As a property owner in Michigan, you will be happy to know that most normal repairs and replacements done on your home will not increase its taxable value.

The following items are considered "normal maintenance," and assessors are mandated to exclude them from the TCV of a home:

Outside painting.

Repairing or replacing siding, roof, porches, steps, sidewalks, or drives.

Repainting, repairing, or replacing existing masonry.

Replacing awnings.

Adding or replacing gutters and downspouts.

Replacing storm windows or doors.

Insulation or weatherstripping.

Complete rewiring.

Replacing plumbing and light fixtures.

Replacing a furnace with a new furnace of the same type or replacing an oil or gas burner.

Repairing plaster, inside painting, or other redecorating.

New ceiling, wall, or floor surfacing.

Removing partitions to enlarge rooms.

Replacing an automatic hot water heater.

Replacing dated interior woodwork.

Installing, replacing, or repairing an alternative energy system (with certain limitations).

Installing, replacing, or repairing a whole-home generator.

How to Calculate Property Tax

Armed with all this knowledge of assessments and value, the logical next step is to calculate your property tax.

Fortunately, the calculation is quite simple: take your property's taxable value and multiply it by your millage rate, then divide it by 1,000. The formula looks like this:

Property Tax = Taxable Value x Millage Rate / 1000

Common Questions About Property Tax Assessments

When it comes to property tax assessments and valuations, the nuance of the topic can be overwhelming. So, for some additional clarity, let us provide answers to some frequently asked questions.

What's The Difference Between an Assessment and an Appraisal?

An assessment is primarily concerned with the true cash value of a property and is primarily used for tax purposes. It considers things like location, size, and zoning.

A home appraisal evaluates a property's value in the open market. It considers recent sales of comparable properties, the size of a home and its condition. Appraisals are often used in relation to purchase or selling a home or other real estate.

Can a Property Tax Assessment be Wrong?

Yes. While your local assessor follows well established guidelines when assessing property, mistakes can always happen. As a property owner, you should always carefully review your

assessment notices and property tax bills. Take the time necessary to make sure you understand any changes from the previous year and that they are in line with reality.

Can You Dispute Property Tax Assessment?

Yes, Your new assessment should include information about how to make an appeal. Typically, there's a window of time for submitting an appeal, sometimes as short as a few weeks.

How Do You Dispute Your Property Tax Assessment?

To dispute your assessments, a good first step is to request your property's appraisal record from your local assessor's office. And as a comparison, you might also request records of comparable properties that are nearby. An assessing record will show you facts about your property's characteristics that the assessor believes to be true. If you notice any inaccuracies or errors, you will want to bring this to the assessor's attention.

Another solution is to simply talk to your local assessor and ask for any clarifications. Fortunately, because Northern Michigan is primarily rural, local assessors are accessible and accommodating.

When there are no errors on your appraisal record and you are still not satisfied even after speaking with your assessor, you can still appeal your assessment with your March Board of Review. The purpose of this board is to hear appeals and make decisions on property assessment disputes. Remember to contact your city or township office for any deadlines.

You'll need proof that the valuation from the assessor is incorrect. The best evidence to support an adjustment in your assessed value is a recent appraisal, a recent sale of the property, or recent sales of similar properties in your neighborhood. Look at comparable properties in your area to learn about property assessment for properties that are like your home—including the same design, size, or other features."

If you are still not satisfied after exhausting all these local options, you have the right to file an appeal with the Michigan Tax Tribunal. But you might consider first finding a lawyer who specializes in property tax appeals. They will help guide you and can assess your chances of success. The cutoff date for your appeal to the state is usually June 30 of each year.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2024

October 22, 2024

Property Tax and Equalization Calendar for 2025

TO: Assessor and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2025

**STATE TAX COMMISSION
2025 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

By 1st day of each month	County treasurer must account for and deliver to the state the collections under the state Education Tax Act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. MCL 211.43(10)
By 15th day of each month	County treasurer must account for and deliver to the state the collections under the State Education Tax Act, Act. NO. 331 of the Public Acts of 1993 on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
December 1, 2024	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
December 31, 2024	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5). Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)
	Tax Day for 2025 property taxes. MCL 211.2(2)

	All taxes due and liens are canceled for otherwise unsold 2024 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)
January 2, 2025 December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2024 equalization studies for 2025 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
January 10, 2025	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
January 27, 2025	Local units with an SEV of \$15,000,000 or Less: 2024 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2024 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
January 31, 2025 February 1 is a Saturday	Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)
	Deadline for notice by certified mail to all properties that are delinquent on their 2024 property taxes (not later than February 1). MCL 211.78f(1)
	Last day for county to send second notice by first class mail to all properties that have delinquent 2023 taxes. MCL 211.78f
February 14, 2025	The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3)). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)
	Last day to pay property 2024 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)
February 14, 2025 February 15 is a Saturday	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 14, 2025 February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2025, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)

February 18, 2025 February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday	A local unit of government that collects a summer property tax shall defer the collection of 2024 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)
February 20, 2025	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)
	Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. MCL 211.9p(2)(e)
	Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. MCL 211.9m(2)(c)
	Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2025. MCL 211.9m(2)(c)
	Form 632 2025 <i>Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)
	Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)
February 28, 2025	Deadline for municipalities to report inaccurate 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for 2024 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)
	Last day for local treasurers to collect 2024 property taxes. MCL 211.78a
February 28, 2025 March 1 is a Saturday	The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)
March 1, 2025	County Treasurer commences settlement with local unit treasurers. MCL 211.55
	Properties with delinquent 2023 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)
	Redemptions of 2023 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)

	County Property Tax Administration Fee of 4% added to unpaid 2024 taxes and interest at 1% per month. MCL 211.78a(3)
	Local units to turn over 2024 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.
March 3, 2025	The 2025 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
March 4, 2025	The assessor/supervisor shall submit the 2025 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)
	Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March). City Board of Review may vary according to Charter provisions.
March 10, 2025	The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)
March 14, 2025	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2025	Last day to pay all forfeited 2023 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2023 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
	Deadline for municipalities to report any errors identified in the 2024 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)
	Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)

	Deadline for county equalization directors to report any corrected 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1358(5)(e)
April 1, 2025	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)
	Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p
	Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o
	Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)
	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)
April 7, 2025	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
April 9, 2025	The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)

	An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.
April 15, 2025	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)
	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2024 assessment year. MCL 211.1057(4)
April 21, 2025	Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)
	The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.
	Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
April 30, 2025	Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)
May 1, 2025	Deadline for Department of Treasury to post the <i>2025 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)
	Final day for completion of delinquent tax rolls. MCL 211.57(1)
	Deadline for filing a <i>Principal Residence Exemption (PRE) Active-Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd
	Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)
May 5, 2025	On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)
	Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i> , with STC (first Monday in May). MCL 209.5(2) Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)

	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2)
May 12, 2025	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)
May 15, 2025	Deadline for assessors to report the 2025 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 20, 2025	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2024 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)
May 27, 2025 May 26 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
May 30, 2025	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
May 30, 2025 May 31 is a Saturday	Deadline for county equalization directors to report the 2025 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
May 30, 2025 June 1 is a Sunday	Last day to send the first notice to all properties that are delinquent on 2024 taxes. MCL 211.78b
June 1, 2025 May 31 is a Saturday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
June 1, 2025	Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)

	<p>Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p>
<p>June 2, 2025 June 1 is a Sunday</p>	<p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement (Form 4341) listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p>
<p>June 2, 2025</p>	<p>The Department of Treasury shall rescind for the 2025 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> <p>For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, <i>Complete Millage Reduction Fraction Computation</i> on behalf of inter-county governmental units.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p>
<p>June 2, 2025 June 1 is a Sunday</p>	<p>Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)</p>
<p>June 6, 2025</p>	<p>Deadline for assessors to report the 2024 and 2025 taxable values for each renaissance zone on <i>2025 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p>June 7, 2025</p>	<p>Deadline for county equalization directors to compile and report the 2025 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)</p>
<p>June 9, 2025</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>

June 13, 2025 June 15 is a Sunday	Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2025 forfeitures. MCL 211.78h(1)
June 16, 2025	Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act. MCL 207.914
	Qualified local governmental units report to the STC on the status of each exemption granted under the Residential Housing Facilities Act. MCL 207.964
	Qualified local governmental units report to the STC on the status of each exemption granted under the Solar Energy Facilities Taxation Act. MCL 211.1162
	Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.
	Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)
	Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)
	Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i> , Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i> , or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i> . MCL 123.1356a(3)
June 23, 2025	Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d
June 27, 2025 June 28 is a Saturday June 29 is a Sunday	Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)
June 30, 2025	Deadline for County Equalization Director to file Form 3689 (L-4027i) Interim Status Report and Plan of Study Activity by Unit and Class for the current year. STC Rule 209.41(4)
	County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.
	Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.

	Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).
July 1, 2025	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p> <p>Deadline for governmental agencies to exercise the right of refusal for 2025 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
MTT Note:	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)
July 22, 2025	The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)
July 31, 2025	<p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p>
August 1, 2025	<p>Deadline for eligible local school districts to file Form 5451 <i>2025 School District Debt Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for eligible local school districts to file Form 5609 <i>2025 Hold Harmless Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2024 Essential Services Millage Rate Dedicated for the Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for the 2025 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
August 15 2025	Deadline to certify 2025 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)

August 18, 2025	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
August 29, 2025 September 1 is a State holiday	Last day for county to send notice by first class mail to all properties that have delinquent 2024 taxes. MCL 211.78c
September 15, 2025	Last day for qualified taxpayers to file intent for 2025 summer tax deferral. MCL 211.51(7)
	Deadline to amend a previously certified 2025 essential services assessment statement. MCL 211.2057(4)
September 15, 2025 September 14 is a Sunday	Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107
September 16, 2025	Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.
September 30, 2025	Not later than September 30 of the second calendar year after the 2023 foreclosure, the county FGU shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs. MCL 211.78i
	Not later than September 30 of the second calendar year after the 2023 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78m(8)
	Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)
	Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2025	County Treasurer adds \$15 for each parcel of property for which the 2023 real property taxes remain unpaid. MCL 211.78d
October 15, 2025	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)
	Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666
	Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
October 20, 2025	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)</p>
October 31, 2025	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after October 31 shall be considered by the Commission contingent upon staff availability.</p>
November 1, 2025	<p>Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
November 5, 2025	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
November 14, 2025 November 15 is a Saturday	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
November 28, 2025	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>
November 30, 2025	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)</p>

December 1, 2025	Deadline for foreclosing governmental units to transfer list of unsold 2025 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)
	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
	County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43
	2025 winter taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40
	County Equalization Director submits apportionment millage report to the STC. MCL 207.12
December 9, 2025	The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)
December 30, 2025 December 31 is a State Holiday	The Department of Treasury may appeal the 2025 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)
December 31, 2025	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)
	Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))
	An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)
	Tax Day for 2026 property taxes. MCL 211.2(2)
January 2, 2026 December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2025 equalization studies for 2026 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)



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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
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RACHAEL EUBANKS
STATE TREASURER

**Bulletin 17 of 2024
November 19, 2024
Procedural Changes for 2025**

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Procedural Changes for the 2025 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2025 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. Inflation Rate Used in the 2025 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2025 Capped Value Formula is 1.031.

The 2025 Capped Value Formula is as follows:

$$\text{2025 CAPPED VALUE} = (\text{2024 Taxable Value} - \text{LOSSES}) \times 1.031 + \text{ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.031 is lower than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2025

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$25,820 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$25,820. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2025 assessments:

Size of Family Unit	Poverty Guidelines
1	\$15,060
2	\$20,440
3	\$25,820

Size of Family Unit	Poverty Guidelines
4	\$31,200
5	\$36,580
6	\$41,960
7	\$47,340
8	\$52,720
For each additional person	\$5,380

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 22 of 2023 for more information on poverty exemptions.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.

C. Sales Studies

Equalization study dates are as follows for 2025 equalization:

Two Year Study: April 1, two years prior through March 31, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2024 studies for 2025 equalization the dates are as follows:

Two Year Study: April 1, 2022 through March 31, 2024

Single Year Study: October 1, 2023 through September 30, 2024

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

D. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018 Training Requirements

Required Training: Assessors and Support Staff

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on September 29, 2023. Summaries of the changes are in the Tribunal's November 3, 2022 and October 10, 2023 newsletters.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated.

The Tax Tribunal asks that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtribunal.

G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2025 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse must file the application to claim the exemption for 2025 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025 remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

H. Qualified Heavy Equipment Rental Personal Property Exemption

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit a copy of the claim form, indicating whether the claim was approved or denied, and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2025 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2025 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement* and any other required parcel information to the Department of Treasury no later than April 1 each year.

J. EMPP and ESA Reminders

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption. A Combined Document (Form 5278) needs to be filed to claim the EMPP exemption only on those parcels that did not receive the EMPP exemption in the immediately preceding year. Taxpayers will report the addition or removal of exempt property from their parcel on their ESA Statement filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2025. Assessors should report receipt of any Form 5277 in their CAMA software.

If a parcel is transferred to a new taxpayer, it is necessary for the previous owner to file Form 5277 to rescind the parcel under their FEIN and the new owner to file Form 5278 to claim the EMPP under their FEIN.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of “eligible manufacturing personal property,” identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

K. Omitted or Incorrectly Reported Property (MCL 211.154)

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2023 and 2024, the property record card for 2023 and the property record card for 2024 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor’s communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at www.michigan.gov/154petitions.

L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(6), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 21 of 2023 and 24 of 2023 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a PRE**. Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to grant timely filed Disabled Veterans Exemptions, thus nullifying the need to take Disabled Veteran Exemption applications to the Board of Review. PA 152 of 2023 clarified the definition of “qualified errors” as it relates to the July and December Board of Review authority for granting Disabled Veteran Exemptions as a “qualified error”.

M. 2025 State Tax Commission Updates Class

At the August 20, 2024 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

To recertify for 2026 MCAT (Michigan Certified Assessing Technicians) must complete four (4) hours of continuing education (November 1, 2024 – October 31, 2025). To meet the required four (4) hours of continuing education, Technicians have the option to complete the 2025 STC Updates course, any continuing education course approved by the STC, or an STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered through the STC Online Education Portal. Any individual certified at the MCAT level who wishes to expand their knowledge of assessment may take additional approved assessment administration courses during the same renewal period. However, courses taken beyond the four (4)

hours will not be entered into the Commission's online MiSuite System and will not count toward education credit for recertification purposes.

To recertify for 2026, MCAO, MAAO and MMAO assessors must complete the 2025 State Tax Commission Updates Course ***in addition to the 16 hours of continuing education***. The 2025 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

2026 Online Education Portal and MiSUITE Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email Treas-MiSuitehelp@michigan.gov. If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

MiSUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email Treas-MiSUITEHelp@michigan.gov.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2024
October 22, 2024
2025 Property Tax Appeal Procedures

2025 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2025 Assessed Value and/or Tentative Taxable Value	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2025, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2025 Residential, Timber-Cutover or Agricultural Class by Petition
2025 Poverty Exemptions Under MCL 211.7u	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
	July or Dec. 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2025 Assessment Classification	March 2025*	NO REVIEW AUTHORITY	June 30, 2025	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2024 Qualified Agricultural Exemption for 2025	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2025	July or Dec. 2025 for 2025 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2024 and/or 2025 Tax Roll	July or Dec. 2025 for 2024 and/or 2025 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

***Contact your city or township for the dates of the Board of Review**



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**Bulletin 14 of 2024
Inflation Rate Multiplier
October 22, 2024**

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Inflation Rate Multiplier for use in the 2025 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

Calculation of 2025 Inflation Rate Multiplier

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2025 is as follows:

1. The 12 monthly values for October 2022 through September 2023 are averaged.
2. The 12 monthly values for October 2023 through September 2024 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

CPI data used to calculate Inflation Rate Ratio for 2024 property taxes

2024 Calculations

<u>FY 2022 - 2023</u>	
Oct-22	298.012
Nov-22	297.711
Dec-22	296.797
Jan-23	299.170
Feb-23	300.840
Mar-23	301.836
Apr-23	303.363
May-23	304.127
Jun-23	305.109
Jul-23	305.691
Aug-23	307.026
Sep-23	<u>307.789</u>
Average	302.289

<u>FY 2023 - 2024</u>	
Oct-23	307.671
Nov-23	307.051
Dec-23	306.746
Jan-24	308.417
Feb-24	310.326
Mar-24	312.332
Apr-24	313.548
May-24	314.069
Jun-24	314.175
Jul-24	314.540
Aug-24	314.796
Sep-24	<u>315.301</u>
Average	311.581

Ratio	1.031
% Change	3.1%

Important: Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.031 in 2025. It is not acceptable for local units or assessors to indicate to taxpayers that they do not know how the multiplier is developed.

Inflation Rate Multiplier (IRM) Used in the 2025 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2025 Capped Value Formula is 1.031.

$$\text{2025 CAPPED VALUE} = (\text{2024 Taxable Value} - \text{LOSSES}) \times 1.031 + \text{ADDITIONS}$$

- The formula above does not include 1.05 because the inflation rate multiplier of 1.031 is lower than 1.05.

Inflation Rate Multiplier Used in 2025 “Headlee” Calculations

The inflation rate multiplier of 1.031 shall ALSO be used in the calculation of the 2025 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2025 “Headlee” Millage Reduction Fraction (MRF) is:

$$\text{2025 MRF} = \frac{(\text{2024 Taxable Value} - \text{LOSSES}) \times 1.031}{\text{2025 Taxable Value} - \text{ADDITIONS}}$$

Historical Inflation Rate Multipliers

The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A.

YEAR	IRM		YEAR	IRM
1995	1.026		2012	1.027
1996	1.028		2013	1.024
1997	1.028		2014	1.016
1998	1.027		2015	1.016
1999	1.016		2016	1.003
2000	1.019		2017	1.009
2001	1.032		2018	1.021
2002	1.032		2019	1.024
2003	1.015		2020	1.019
2004	1.023		2021	1.014
2005	1.023		2022	1.033
2006	1.033		2023	1.050 (Capped Value)
2007	1.037			1.079 (Headlee)
2008	1.023		2024	1.050 (Capped Value)
2009	1.044			1.051 (Headlee)
2010	0.997		2025	1.031
2011	1.017			