

**Notice by Owner of Property Incorrectly Reported
or Omitted From Assessment Roll**

This form is issued under authority of Section 211.154, MCL.

INSTRUCTIONS: This side is to be completed by the **owner**.**OFFICE USE ONLY**

File Number

Assessment Unit Number

INFORMATION FROM PERSON GIVING NOTICE**MUST BE TYPED OR PRINTED LEGIBLY**

OWNER	Name of Property Owner(s)		Telephone Number
	Owner's Address (Number, Street, City, State and ZIP Code)	Email Address	
AGENT (if any)	Name of Agent		Telephone Number
	Agent's Address (Number, Street, City, State and ZIP Code)	Email 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 Number/Parcel Code (or enter property description below)					
Property Classification ☐ Real Residential ☐ Real Agricultural ☐ Personal Industrial ☐ Personal Residential ☐ Real Industrial ☐ Real Developmental ☐ Personal Commercial ☐ Personal Agricultural ☐ Real Commercial ☐ Real Timber-cutover ☐ Personal Utility ☐ Special Roll (PA 198, PA 255, PA 189)					
Property Description					
Assessed Value			Taxable Value		
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
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
REASON FOR THIS NOTICE: This form will not be processed if the information/documentation requested in this space is not provided. Attach relevant supporting information. Include a copy of the timely-filed personal property statement and the amended personal property statement. Provide a record card or other documentation showing that omitted real property was not previously included in the assessment.				STC Date Stamp	

FILING INSTRUCTIONS: When you have completed this side of the form, send or carry one copy to your local assessor, who will complete the reverse side and file the fully completed form with the State Tax Commission (STC). The STC's jurisdiction under MCL 211.154 is limited to correcting assessments for the current assessment year (the year of discovery and disclosure to the STC) and two immediately preceding years. You may immediately submit a second copy of this form, with this side completed, to the STC at the address on the back of this form. Your failure to do so by December 31 of the current calendar year may affect the STC's jurisdiction to consider all of the assessment years that you have included on this form.

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

SUPPLEMENTAL TAX RATE INFORMATION

If this notice is for either of the tax years immediately preceding the current year, the assessor shall list for each year the total tax rate levied in the city or township in which the property is located. The total annual tax rate levied must include the total village tax rate, if applicable. The listing must reflect any millage reduction due to the Principal Residence Exemption, the Qualified Agricultural Exemption, the Qualified Forest Exemption, the Industrial Facilities Exemption, the Commercial Personal Property Exemption or the Industrial Personal Property Exemption. 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, the Commercial Facilities Tax Assessment Roll, the Technology Park Facilities Assessment Roll, the Neighborhood Enterprise Zone Assessment Roll, the Renaissance Zone assessment or as an Act 189 of 1953 assessment?

☐ Yes ☐ No If yes, specify which roll: _____

PERSONAL PROPERTY NOTICES ONLY: Did the owner complete and deliver a personal property statement (L-4175) for each year that this notice covers that was:

☐ Timely Filed? (Accepted as filed and actually used in the assessment that was confirmed by the Board of Review?)

OR

☐ Estimated/Not filed? If estimated or not filed, indicate years: _____

CONCURRENCE OR DISAGREEMENT WITH THIS REQUEST

This section must be completed by the assessor or equalization director.

☐ I AGREE with this request for corrected Assessed Value and/or Taxable Value.		
☐ I DO NOT AGREE with this request for corrected Assessed Value and/or Taxable Value. <i>The assessor or equalization director who checks this box must submit to the State Tax Commission an explanation of the reason for not concurring.</i>		
Name of Assessor or Equalization Director	Title	Assessor Certification Number
Address (Number, Street, City, State and ZIP Code)		
Signature of Assessor or Equalization Director	Date	Telephone Number
Comments or Explanations	Assessor or Equalization Director Email Address	

Return this completed form to:

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