

## MCL 211.154 CHECKLIST FOR 2019

**This checklist is to assist in the preparation of Forms 627 (L-4154) and 628 (L-4155). This checklist includes items that are commonly omitted from petitions and will delay processing. Please review the items in this checklist prior to submission of Form 627 or 628.**

- [ ] **An improper year has been included in the petition.** A petition filed in 2019 may only include the years 2017, 2018 and 2019. The STC does not have jurisdiction for Tax Year 2016 and before.
- [ ] **Old versions of Form 627 or 628 are not accepted.** Current versions of the forms can be found on the following 154 website: [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions) . Forms **MUST** be legible.
- [ ] Form 627 was **not signed by the certified assessor of record** (Rubber Stamps are not acceptable).
- [ ] Form 628 was **not signed by the owner or authorized agent** (Rubber Stamps are not acceptable). A notarized authorization letter from the property owner is required for agents to represent the owner.
- [ ] While the second page of the form was signed by the assessor or property owner, the **Concurrence or Non-Concurrence Box** was NOT checked and is required to be completed for further processing.
- [ ] A copy of **ALL LEASES** involved with the property must be submitted.
- [ ] A **detailed explanation** for requesting the change **MUST** be included under the *Reason for this Notice* Section of the form or you may attach a separate page.
- [ ] All boxes **MUST BE** completed, including the assessed and taxable values. **The calculation for the current AND requested Assessed Values and Taxable Values must also be included.**
- [ ] **Supporting documentation** is required to be included when filing Form 627 or 628. A copy of the completed form and all supporting documentation **MUST** be sent to the property owner or assessor.
- [ ] When submitting a **CONCURRENCE** for a Form that was originally submitted as a **NONCONCURRENCE**; whenever possible, please reference the 154 Petition Number (154-18-XXXX) issued by the STC (see the STATUS link accessed at [www.michigan.gov/154petitions](http://www.michigan.gov/154petitions)) and submit the CONCURRENCE by email to: [Treas-154Petitions@michigan.gov](mailto:Treas-154Petitions@michigan.gov)

### **Personal Property Requirements:**

- ~ A copy of the original timely-filed Personal Property Statement(s) date-stamped by the local jurisdiction for ALL YEARS; and/or,
  - ~ A copy of amended Personal Property Statement(s) date-stamped by the local jurisdiction for ALL YEARS clearly labeled AMENDED; and/or,
  - ~ Audit Papers and any other supporting documentation.
- (Assessors, please indicate if the Personal Property Statement was timely filed and accepted as filed, OR, if the personal property assessment was estimated.)

### **Real Property Requirements:**

Include a copy of **ALL Record Cards for the years requested on Form 627 or 628**, that show: 1) the property values were omitted from the record card; OR; 2) that the property was included on the record card when it did not exist; OR, 3) that an item on the record card was incorrect. **The omission or error must be clearly shown.**

**It is recommended that Assessors and Taxpayers review the State Tax Commission's General Policy Statement, Rule R209.31, on the following page prior to submission of Form 627 or 628 to determine if the State Tax Commission has jurisdiction over the requested change.**

## **R 209.31 General policy statement:**

Rule 31. (1) The commission does not have jurisdiction to hear a taxpayer request to remove personal property from the roll when the taxpayer fails to file or fails to timely file a personal property statement.

(2) In addition to the authority to add real property to the roll, the commission has jurisdiction to remove real property from the roll. Examples include, but are not limited to the following:

(a) Incorrect measurement

(b) Errors of inclusion, for example, pole barn not built or placed on an incorrect parcel.

(3) The commission does not have jurisdiction to add or remove property for a period before the last change of ownership of the property.

(4) All required information shall be provided to the commission at the time a petition is filed. This includes fully filling out the form with all required information and providing a record card or applicable personal property statement or statements and any other information requested by staff. A violation of this subrule shall result in dismissal of the petition.

(5) An assessor shall file a petition under MCL 211.154 with the commission to remove real or personal property upon discovery that a correction needs to be made and when the commission has jurisdiction. For example, if a taxpayer timely filed personal property statements and an audit results in 2 years of underpayment by the taxpayer and 1 year of overpayment, then the assessor shall file for all 3 years.

(6) In subrule (5) of this rule, the assessor shall not “net out” the overpayment and underpayment, all three years shall be filed.

(7) The Commission will not accept jurisdiction of a petition that is a dispute over classification. For example, the Commission will not accept jurisdiction over petitions that indicate property was incorrectly reported as industrial real when it should be industrial personal. The Commission believes this dispute should be addressed through the filing of a classification appeal and not through the filing of any MCL 211.154 petition.