



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 17 of 2018
October 22, 2018
Property Tax and Equalization Calendar for 2019

TO: Equalization Directors and Assessors

FROM: The State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2019

STATE TAX COMMISSION
2019 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

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| By the 1st day of each month | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10) |
| By the 15th day of each month | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10) |
| December 1, 2018 | Results of equalization studies should be reported to assessors of each township and city. |
| December 31, 2018 | Tax Day for 2019 assessments and 2019 property taxes. MCL 211.2 Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of Form 4640 <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (on or before December 31). MCL 211.7cc(5) |
| January 2, 2019 December 31, 2018 is State Holiday January 1, 2019 is State Holiday | Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i> . [R 209.41(5)] |
| January 10, 2019 | 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) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year. |

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| January 24, 2019 | <p>Local units with an SEV of \$15,000,000 or Less: 2018 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2018 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p> |
| February 1, 2019 | <p>Deadline to submit STC Form 2699 (L-4143) <i>Statement of “Qualified Personal Property”</i> by a “Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Notice by certified mail to all properties that are delinquent on their 2017 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.</p> |
| February 14, 2019 | <p>Last day to pay property 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)</p> <p>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 <u>before</u> February 15. 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 <u>before</u> February 15. If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p> |
| February 15, 2019 | <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p> |
| February 15, 2019 February 16 is Saturday February 17 is Sunday February 18 is State Holiday | <p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2019, 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)</p> |

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| <p>February 20, 2019</p> | <p>Deadline for taxpayer filing of personal property statement with assessor.</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, 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 personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i>. See the Assessor Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>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. STC Bulletin 4 of 2001; MCL 211.19(2)</p> <p>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. MCL 123.1357(8)(b)</p> |
| <p>February 28, 2019</p> | <p>Last day for local treasurers to collect 2018 property taxes. MCL 211.78a</p> <p>Deadline for municipalities to report inaccurate 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, to the county equalization director. MCL 123.1358(5)(b)</p> <p>Deadline for municipalities to report inaccurate 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, to the county treasurer. MCL 123.1358(5)(c)</p> <p>Deadline for municipalities to report inaccurate 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, to the county equalization director. MCL 123.1358(5)(d)</p> <p>Deadline for municipalities to report inaccurate 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, to the county equalization director. MCL 123.1358(5)(e)</p> |

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| March 1, 2019 | <p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Properties with delinquent 2017 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)</p> <p>2017 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2018 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2018 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.</p> |
| March 4, 2019 | <p>The 2019 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p> |
| March 5, 2019 | <p>The assessor/supervisor shall submit the 2019 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p> |
| March 11, 2019 | <p>The BOR 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 BOR 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 <u>after 6 p.m.</u> 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)</p> |
| March 15, 2019 | <p>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)</p> |

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| March 29, 2019 | <p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(b)</p> <p>Deadline for county treasurers to notify the Department of Treasury of any corrected 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(c)</p> <p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(d)</p> |
| March 31, 2019 | <p>Deadline for municipalities to notify the Department of Treasury of any errors identified in the 2016, 2017, or 2018 personal property tax reimbursements by providing substantiating documentation. MCL 123.1358(4)</p> <p>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(e)</p> |
| April 1, 2019 | <p>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)</p> <p>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)</p> <p>Last day to pay all forfeited 2016 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2016 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p> <p>Assessors are required to annually provide a copy of Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</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</p> |

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| <p>April 1, 2019 Cont.</p> | <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p> <p>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</p> |
| <p>April 2, 2019</p> | <p>Each Downtown Development Authority, Tax Increment Finance Authority, Local Development Finance Authority, Corridor Improvement Authority, Water Resource Improvement Authority, and Neighborhood Improvement Authority shall send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury. MCL 125.4912</p> |
| <p>April 3, 2019</p> | <p>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)</p> <p>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>2018 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 Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p> <p>Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.</p> |
| <p>April 9, 2019</p> | <p>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)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property</i> prescribed and furnished by the STC immediately after adoption.</p> <p>County equalization shall be completed and official report (Form 608 (L-4024) <i>Personal and Real Property</i>) filed with STC prior to May 6, 2019. (first Monday in May) MCL 209.5(2)</p> <p>The Property Services Division staff makes a <u>final</u> report to the State Tax Commission on Form L-4030 after the adoption of the 2019 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.</p> |

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| April 15, 2019 | <p>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)</p> <p>Allocation Board meets and receives budgets. MCL 211.210</p> <p>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p> <p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p> |
| May 1, 2019 | <p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>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</p> <p>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)</p> <p>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.</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the PPT Reimbursement website. MCL 123.1353(5)</p> |
| May 6, 2019 | <p>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)</p> <p>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)</p> <p>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).</p> |
| May 13, 2019 | <p>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)</p> |

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| May 15, 2019 | <p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p> <p>Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2019 to the county equalization director (each May 15). MCL 123.1353(3)</p> |
| May 20, 2019 | <p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of a prior personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)</p> |
| May 28, 2019 May 27 is State Holiday | <p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4</p> |
| After May 28 and Before June 1, 2019 | <p>Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215</p> |
| May 31, 2019 | <p>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)</p> <p>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)</p> <p>Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3)</p> <p>Deadline for assessors to file Form 5403 <i>Personal Property 2019 Taxable Value for Expired Tax Exemptions</i>, with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6)</p> <p>Deadline for assessors to file Form 5429 <i>Personal Property 2019 Taxable Value for Expired/Expiring Renaissance Zone</i> with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6)</p> |
| June 1, 2019 | <p>Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> |

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| <p>June 1, 2019 Cont.</p> | <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing Form 4983 <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> 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>Last day to send the first notice to all properties that are delinquent on 2017 taxes. MCL 211.78b</p> <p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement 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>Requests are due from a Brownfield Redevelopment Authority, 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; P.A. 154-157 of 2008.</p> |
| <p>June 3, 2019</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>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>2018 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>June 7, 2019</p> | <p>Deadline for county equalization directors to file the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3)</p> |
| <p>June 10, 2019</p> | <p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p> |
| <p>June 15, 2019</p> | <p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 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.</p> |

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| <p>June 15, 2019 Cont.</p> | <p>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)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2019 forfeitures. MCL 211.78h(1)</p> |
| <p>June 17, 2019 June 15 is Saturday June 16 is Sunday</p> | <p>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)</p> |
| <p>June 24, 2019</p> | <p>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</p> |
| <p>June 28, 2019 June 29 is Saturday June 30 is Sunday</p> | <p>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.</p> <p>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.</p> <p>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) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p> <p>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)</p> |
| <p>July 1, 2019</p> | <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>July 2, 2019</p> | <p>Deadline for governmental agencies to exercise the right of refusal for 2018 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p> |

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| <p>July 16, 2019</p> | <p>The July BOR may be convened to correct a qualified error (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)</p> <p>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p> |
| <p>July 31, 2019</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> <p>Form 170 <i>Industrial Facilities Exemption Treasurer's Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31.</p> |
| <p>August 1, 2019</p> | <p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2019 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i>. MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2019 Hold Harmless Millage Rate for Personal Property Tax Reimbursement</i>. MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2018 Essential Services Millage Rate Dedicated for</i></p> |

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| <p>August 1, 2019 Cont.</p> | <p><i>Cost of Essential Services</i>. MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2019 Personal Property Tax Reimbursement Calculations</i>. MCL 123.1358(4)</p> |
| <p>August 15, 2019</p> | <p>Deadline for electronically paying and filing the essential services assessment with the Department of Treasury without interest and penalty. MCL 211.1057</p> |
| <p>August 19, 2019</p> | <p>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)</p> |
| <p>September 1, 2019</p> | <p>Last day to send second notice by first class mail to all properties that are delinquent on 2018 taxes. MCL 211.78c</p> |
| <p>September 16, 2019 September 14 is Saturday September 15 is Sunday</p> | <p>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</p> <p>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.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7).</p> |
| <p>September 20, 2019</p> | <p>Deadline for payments to counties from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage. MCL 123.1357(5)(a)</p> |
| <p>September 30, 2019</p> | <p>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)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL 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) <i>Tax Rate Request</i> on or before September 30</p> |
| <p>October</p> | <p>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</p> |

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| October 1, 2019 | County Treasurer adds \$15 for each parcel of property for which the 2016 real property taxes remain unpaid. MCL 211.78d |
| October 15, 2019 | <p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <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 21, 2019 October 20 is Sunday | <p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p> |
| October 31, 2019 | <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. 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, 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, 2019 | <p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p> |

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| November 5, 2019 | On or before November 5, 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. MCL 211.43(1) |
| November 15, 2019 | Form 600 (L-4016) <i>Supplemental Special Assessment Report</i> , due to the STC. |
| November 27, 2019 November 28 is a State Holiday | On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43(2) |
| December 1, 2019 | <p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>On or before December 1, 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.</p> <p>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2019 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)</p> <p>2019 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</p> <p>Results of equalization studies should be reported to assessors of each township and city.</p> |
| December 2, 2019 November 30 is Saturday December 1 is Sunday | <p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956. MCL 123.1357(8)(e)</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) |
| December 10, 2019 | <p>Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). 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)</p> <p>For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> |

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| <p>December 10, 2019 Cont.</p> | <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017</p> |
| <p>December 31, 2019</p> | <p>Tax Day for 2020 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2019 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)</p> <p>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.</p> <p>The Department of Treasury may appeal the 2018 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>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 <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>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))</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p> |
| <p>January 2, 2020 December 31 is State Holiday January 1 is State Holiday</p> | <p>Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p> |