



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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**Bulletin No. 10 of 2011
Annual Calendar
October 31, 2011**

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2012

**STATE TAX COMMISSION
2012 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This calendar combines the Equalization and Property Tax and Collections Bulletins that, in previous years, had been separate. A second Equalization Process Bulletin has been posted as Bulletin 11 of 2011.

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 fifteenth 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).
Nov. 1, 2011	Single Year Sales Studies have been ordered by the State Tax Commission for the Residential Real Classification for all local units. Equalization Directors may request an exception to this order. Single Year Sales Studies may be initiated by the local assessor to the County Equalization Department for all other classes of property. The County Equalization Director shall deliver the studies to the State Tax Commission as soon as possible but not later than this date. Sales occurring between October 1 of the previous year and September 30 prior to tax day shall be used in the single year study.
Dec. 1, 2011	Results of equalization studies should be reported to assessors of each Township and City.
Dec. 15, 2011	Deadline to request an exception to the Single Year Study Requirement.

<p>December 31, 2011</p>	<p>Tax day for 2012 assessments and 2012 property taxes. MCL 211.2.</p> <p>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 a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p>
<p>January 3, 2012</p> <p>December 31, 2011 is a Saturday, January 1, 2012 is a Sunday, January 2 is a Holiday</p>	<p>Deadline for counties to file 2011 equalization studies for 2012 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41].</p>
<p>January 24, 2012</p>	<p>Distribution of Taxes:</p> <p>Local units with an SEV of \$15,000,000 or Less: 2011 taxes collected by January 10 must be distributed on or before January 24. MCL 211.43(5).</p> <p>All other local units: Must distribute of 2011 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a).</p>
<p>February 1, 2012</p>	<p>Deadline for a “qualified business” to submit STC form L-4143 for “qualified personal property” with the assessor. MCL 211.8a.</p> <p>Notice by certified mail to all properties that are delinquent on their 2010 property taxes. MCL 211.78f(1).</p> <p>Assessment and Certification Division staff reports to the State Tax Commission on the progress and quality of 2011 equalization studies (whose purpose is to set the starting base for 2012) for each county on <u>preliminary</u> forms L-4030, L-4031, L-4032.</p>

<p>February 14, 2012</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3).</p> <p>3% penalty may be added to 2011 tax if authorized by the governing body of a city or township. 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. MCL 211.44(3). If statements are not mailed by December 31, the local unit may <u>not</u> impose the 3% late penalty charge. MCL 211.44(3).</p>
<p>February 15, 2012</p>	<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>
<p>February 17, 2012</p> <p>February 18 is a Saturday, February 19 is a Sunday, February 20 is a holiday</p>	<p>STC certifies metallic mineral property assessments to assessors before February 20. MCL 211.24(3).</p>
<p>February 20, 2012</p>	<p>Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2012. MCL 211.34a (3rd Monday in February).</p>
<p>February 21, 2012</p> <p>February 20 is a holiday</p>	<p>Deadline for taxpayer filing of personal property statement with assessor. Deadline for taxpayer to file form 3711 if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001. MCL 211.19.</p>
<p>February 29, 2012</p>	<p>Last day for local treasurers to collect 2011 property taxes. MCL 211.45.</p>

<p>March 1, 2012</p>	<p>The STC shall publish the inflation rate multiplier before this date. MCL 211.34d(15).</p> <p>Properties with delinquent 2010 taxes, forfeit to the County Treasurer. MCL 211.78g. 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)(c).</p> <p>2010 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>Local units to turn over 2011 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> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55.</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2011 taxes and interest at 1% per month. MCL 211.78a(3)</p>
<p>March 5, 2012</p>	<p>The 2012 assessment roll shall be completed and certified by the assessor. MCL 211.24(1).</p>
<p>March 6, 2012</p>	<p>The assessor/supervisor shall submit the 2012 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after 1st Monday in March).</p> <p>Organizational meeting of township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
<p>March 12, 2012</p>	<p>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 3 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.</p> <p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand February 28, must be delivered by the local unit treasurer to the county and school district treasurers. MCL</p>

	211.43(3)(b).
March 30, 2012 April 1 is a Sunday March 31 is a Saturday	School 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) 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).
April 1, 2012	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2).
April 2, 2012 April 1 is a Sunday March 31 is a Saturday	Last day to pay all forfeited 2009 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2009 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
April 2, 2012	Last day for MBOR protest of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a.
April 4, 2012	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 board of review or by the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(6). An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by the assessor) with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(10a), (10b). The form L-4022 <u>must</u> be signed by the assessor.
April 10, 2012	County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34.

<p>May 7, 2012</p>	<p>Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (1st Monday in May).</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 L-4025 to be used in “Headlee” calculations. MCL 211.34d(2). (1st Monday in May)</p>
<p>May 14, 2012</p>	<p>Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2.</p>
<p>May 15, 2012</p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties such as telephone companies and railroads. MCL 207.9(1).</p>
<p>May 29, 2012 May 28 is a Holiday</p>	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4.</p>
<p>May 31, 2012 (MTT)</p>	<p>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>June 1, 2012</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 this date (Friday following the fourth Monday in May). MCL 211.34d(2).</p>
<p>After May 31 and Before June 5</p>	<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>
<p>By June 1</p>	<p>Assessment Roll Due to County Treasurer if local unit is not collecting summer taxes - MCL 211.905b(6)(a) Not later than June 1, the Township or City shall deliver a copy of the assessment roll to the County Treasurer.</p> <p>First notice sent to all properties that are delinquent on 2011 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 that was collected by the county treasurer, and</p>

	<p>collected and remitted to the county treasurer by each city or township treasurer, together with 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 the SET was billed, and the total amount retained by the county treasurer and by the city or township treasurer MCL 211.905b(11).</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. Public Acts 154-157 of 2008.</p>
June 4, 2012	<p>Deadline for notifying protesting taxpayer 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 STC form L-4028 is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p>
June 11, 2012	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216.</p>
June 15, 2012	<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>
June 15, 2012	<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>Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the STC.</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2012 forfeitures. MCL 78h(1).</p>
June 25, 2012	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on STC form L-4046. MCL 211.27d (fourth Monday in June).</p>
June 29, 2012 June 30 is a Saturday	<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>the tax year involved. MCL 205.735a(6).</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>
August 20, 2012	<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 percent of true cash value (by the third Monday in August). MCL 205.737(7).</p>
<p>August 31, 2012</p> <p>September 1 is a Saturday</p>	<p>Second notice by first class mail to all properties that are delinquent on 2011 taxes (Sept 1). MCL 211.78c</p> <p>Update Michigan Department of Education (MDE) DS-4410: The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue</p>
September 14, 2012	<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. MCL 211.107.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51 (7).</p>
September 14, 2012	<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 (5). Note: date may be different depending on the city charter.</p>
<p>September 28, 2012</p> <p>September 30 is a Sunday September 29 is a Saturday</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 (Sept 30). 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 STC form L-4029 on or before September 30.</p>
October *	<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>
October 1, 2012	<p>County Treasurer adds \$15 for each parcel of property for which the 2011 real property taxes remain unpaid. MCL 211.78d</p>

	<p>Property owners must submit completed form 4449 Qualified Forest Tax Exemption (P.A. 378 of 2006), with two copies of the forest management plan to the Department of Natural Resources and Environment. Must be postmarked no later than October 1 prior to the year of the applied exemption.</p>
<p>October 15, 2012</p>	<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>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> <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>October 19, 2012</p> <p>October 20 is a Saturday</p>	<p>Update Michigan Department of Education (MDE) DS-4410. The MDE requests that county treasurers update the online taxable value system found at http://mdoe.state.mi.us/taxablevalue based on this schedule: http://www.michigan.gov/documents/TAXABLE_VALUE_CALENDAR_96138_7.pdf</p> <p>This information is completed by county treasurers for EVERY year back to the 1994 tax year showing revisions to taxable values due to (but not limited to) MTT and STC decisions, homestead audits, personal property audits, etc. that are made after the county treasurers are in possession of the tax rolls. These adjustments are fewer in number as the years progress. These numbers generate a below-the-line foundation adjustment for the school fiscal year affected.</p>

<p>October 31, 2012</p>	<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. County Equalization Director submits apportionment report to the STC. MCL 211.37 and 207.12.</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 on or after November 1 shall be considered by the Commission contingent upon staff availability.</p>
<p>November 5, 2012</p>	<p>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).</p>
<p>November 6, 2012</p>	<p>Deadline for completion of 2012 tax foreclosed property auctions. MCL 211.78m(2).</p>
<p>November 28, 2012</p>	<p>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).</p>
<p>November 30, 2012 December 1 is a Saturday</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>December 1, 2012</p>	<p>2012 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>Deadline for foreclosing governmental units to transfer list of unsold 2012 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6).</p> <p>A winter tax bill must include information on summer taxes that were deferred. MCL 211.51(6) If a local property tax collecting unit that collects a summer property tax also collects a winter property tax in the same year, a statement of the amount of taxes deferred pursuant to subsection (2) shall be in the December tax statement mailed by the local property tax collecting unit for each summer property tax payment that was deferred from collection. If a local property tax collecting unit that collects a summer property tax does not collect a winter property tax in the same year, it shall mail a statement of the amount of taxes deferred under subsection (2) at the same time December tax statements are required to be mailed under section 44.</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 11, 2012	<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, 1 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>An owner of property that is a “Principal Residence” on May 1 may appeal to the December Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. MCL 211.7cc(19).</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, page 12 of STC Bulletin No. 12 of 1997.</p>
December 17, 2012 December 15 is a Saturday, December 16 is a Sunday	Form 600/L-4016, Supplemental Special Assessment Report due to the STC.
December 28, 2012 December 31 is a	The Department of Treasury may appeal the 2011 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7).

<p>holiday, December 30 is a Sunday, December 29 is a Saturday</p>	
<p>December 31, 2012</p>	<p>Tax day for 2012 property taxes. MCL 211.2(2).</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 Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)</p> <p>All taxes due and liens are canceled for otherwise unsold 2012 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(12) and (13).</p>
<p>Jan. 2, 2013</p> <p>Dec. 31 is a holiday Jan. 1 is a holiday</p>	<p>Deadline for counties to file 2012 equalization studies for 2013 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41]. (January 2, 2013 because of the holidays)</p>

*** Notes requirements of Section 31 of Article 9 of State Constitution and of MCL 211.34d and 211.34(1).**