

STATE TAX COMMISSION

2012 EQUALIZATION CALENDAR

Excerpts from bulletin No. 10 of 2011

- **Dec. 1, 2011** - Results of equalization studies should be reported to assessors of each Township and City.
- **December 31, 2011** - Tax day for 2012 assessments and 2012 property taxes. MCL 211.2.
- **January 3, 2012** - 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].
- **February 20, 2012** - 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).
- **March 5, 2012** - The 2012 assessment roll shall be completed and certified by the assessor. MCL 211.24(1).
- **March 6, 2012** - 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).
- **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.

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- **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).
- **April 10, 2012** - County Board of Commissioners meets in equalization session. MCL 209.5 and 211.34.
- **April 16, 2012** - Equalization director files separate Form L-4023 for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(8) MCL 211.150(4).
- **May 7, 2012** - Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (1st Monday in May).
- **May 7, 2012** - 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)
- **May 14, 2012** - Preliminary state equalization valuation recommendations presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2.
- **May 29, 2012** - State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4.

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- **June 1, 2012** - 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).
- **June 4, 2012** - 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).
- **June 25, 2012** - 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).
- **June 29, 2012** - Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41].
- **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.

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- **October 31, 2012** - 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.