STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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Bulletin No. 13 of 2016
Annual Calendar
October 18, 2016

TO: Equalization Directors and Assessors

FROM: The State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2017

STATE TAX COMMISSION
2017 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

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)
December 1, 2016	Results of equalization studies should be reported to assessors of each Township and City.
December 31, 2016	Tax day for 2017 assessments and 2017 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 a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640). MCL 211.7cc(5)

January 3, 2017 December 31, 2016 is a Saturday, January 1, 2017 is Sunday January 2, 2017 is a State Holiday	Deadline for counties to file 2016 equalization studies for 2017 starting bases with State Tax Commission (STC) for all classifications in all units on STC form L-4018. [R 209.41(5)]
January 10, 2017	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 - Personal Property Statements must be sent or delivered no later than January 10 each year.
January 24, 2017	Local units with an SEV of $15,000,000 or Less: 2016 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2016 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
February 1, 2017	Deadline for a "qualified business" to submit STC form L-4143 for "qualified personal property" with the assessor (not later than February 1). MCL 211.8a(2) Notice by certified mail to all properties that are delinquent on their 2015 property taxes (not later than February 1). MCL 211.78f(1) 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.
February 10, 2017	Deadline to file the affidavit to claim the exemption for Eligible Personal Property – Form 5076. See STC Bulletin 11 of 2013 for more information. MCL 211.9o(2)
February 14, 2017	Last day to pay property taxes without the imposition of a late penalty charge equal to 3% percent of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)

February 14, 2017 Cont.	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.
February 15, 2017	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) STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 17, 2017 Feb. 18 is a Saturday Feb. 19 is a Sunday Feb. 20 is a State Holiday	Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2017. MCL 211.34a(1) (on or before the third Monday in February)
February 21, 2017 Feb. 20 is a State Holiday	Deadline for taxpayer filing of personal property statement with assessor. Form 5278 must be filed not later than February 20 for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed. 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(2) 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 2016. MCL 123.1357(5)(b)
February 28, 2017	Last day for local treasurers to collect 2016 property taxes. MCL 211.78a.
March 1, 2017	The STC shall publish the inflation rate multiplier before March 1.

March 1, 2017 Cont.	MCL 211.34d(15) Properties with delinquent 2015 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) 2015 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b) County Treasurer commences settlement with local unit treasurers. MCL 211.55 County Property Tax Administration Fee of 4% added to unpaid 2016 taxes and interest at 1% per month. MCL 211.78a(3) Local units to turn over 2016 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
March 6, 2017	The 2017 assessment roll shall be completed and certified by the assessor. MCL 211.24 (on or before the first Monday in March).
March 7, 2017	The assessor/supervisor shall submit the 2017 certified assessment roll to the Board of Review (BOR). MCL 211.29(1) (Tuesday after first Monday in March) Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.
March 13, 2017	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 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. MCL211.30(2)

March 14, 2017	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)
March 31, 2017 April 1 is a Saturday.	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) Last day to pay all forfeited 2014 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2014 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k Assessors are required to annually provide a copy of Form 5278 and Form 5277 (rescission affidavit) and other parcel information required by the Department of Treasury in a form and manner required by the Department of Treasury no later than April 1 of each year. (MCL 211.9m and 9n)
April 1, 2017	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2) No later than April 1, assessors shall transmit to the Department of Treasury the information contained in Form 5278, *Eligible Manufacturing Personal Property Tax Exemption Claim, Ad Valorem Personal Property Statement and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)*, in a form and manner as directed by the Department. MCL 211.9m and MCL 211.9n
April 3, 2017	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
April 5, 2017	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)

April 5, 2017 Cont.	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 STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b). The form L-4022 must be signed by the assessor of record. Form 4626 Assessing Officers Report of Taxable Values as of State Equalization due to the County.
April 11, 2017	County Board of Commissioners meets in equalization session. MCL 209.5(1) and 211.34(1) The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 1, 2017. (first Monday in May) MCL 209.5(2) The Property Services Division staff makes a final report to the State Tax Commission on Form L-4030 after the adoption of the 2017 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization.
April 17, 2017	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(6); MCL 211.150(4) Allocation Board meets and receives budgets. MCL 211.210 Equalization Director submits separate Form 4626 for each unit in the county with the STC no later than the third Monday in April.
May 1, 2017	Final day for completion of delinquent tax rolls. MCL 211.57(1) Deadline for filing a Principal Residence Exemption (PRE) Active Duty Military Affidavit 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 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) Deadline for filing the Farmland Exemption Affidavit (Form 2599) with the local assessor if the property is NOT classified agricultural or if the

May 1, 2017 Cont.	assessor asks an owner to file it to determine whether the property includes structures that are not exempt. Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC. MCL 209.5(2) (first Monday in May) 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) 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). (first Monday in May) Deadline for Department of Treasury to post the millage rate comparison reports on the PPT Reimbursement website. MCL 123.1353(5)
May 8, 2017	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission. MCL 209.2(1) (second Monday in May)
May 15, 2017	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 22, 2017	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission. MCL 209.4 (fourth Monday in May)
May 26, 2017	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)
After May 24 and Before June 2	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
May 31, 2017 (MTT)	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)
June 1, 2017	Deadline for filing Principal Residence Exemption Affidavits (form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2) Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the

June 1, 2017 Cont.	summer tax levy. MCL 211.7cc(5) Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE (Form 4983) to qualify for the summer tax levy. MCL 211.7cc(5) Assessment Roll due to County Treasurer if local unit is not collecting summer taxes MCL 211.905b(6)(a) First notice sent to all properties that are delinquent on 2016 taxes. MCL 211.78b 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) 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.
June 5, 2017	Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4) 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) Deadline for Assessors to report the current year taxable value of commercial personal property and industrial personal property to the County Equalization Director. MCL 123.1353(3) Deadline for Assessors to file the Personal Property 2017 Taxable Value for Expired Tax Exemptions – Form 5403 with the County Equalization Director and Department of Treasury. MCL 123.1353(6) Deadline for Assessors to file the Personal Property 2017 Taxable Value for Expired/Expiring Renaissance Zone Tax Exemptions – Form 5429 with the County Equalization Director and Department of Treasury. MCL 123.1353(6)
June 12, 2017	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216

June 15, 2017	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. 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) Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2017 forfeitures. MCL 211.78h(1) Each municipality that is a tax increment finance authority shall calculate and report to the Department of Treasury the municipality's tax increment small taxpayer loss for the current year. (MCL 123.1356a) Deadline for Tax Increment Finance (TIF) Authorities to file the 2017 TIF loss reimbursement claims – Form 5176, Form 5176BR, or Form 5176ICV. MCL 123.1356a(3)
June 20, 2017	Deadline for County Equalization Directors to file the Personal Property Summary Report and the Personal Property Inter-County (IC) Summary Report to the Department of Treasury. MCL 123.1353(3)
June 26, 2017	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, 2017	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.
June 30, 2017	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. Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 June 30. Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]

June 30, 2017 Cont.	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)
July 3, 2017 July 1 is a Saturday July 2 is a Sunday	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)
July 5, 2017 July 4 is a State Holiday	Deadline for governmental agencies to exercise the right of refusal for 2016 tax foreclosure parcels. MCL 211.78m(1)
July 18, 2017	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, 1 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) 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 3 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 3 years. MCL 211.7cc(19) 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) 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. 5 of 2012

July 31, 2017	Industrial Facilities Exemption Treasurer's Report (Form 170) must be filed with the Property Services Division on or before July 31 of the tax year involved. 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) 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.
August 15, 2017	Each municipality shall report to the Department of Treasury the millage rate levied or to be levied that year for a millage described in section 5(g) or (w) that is used to calculate a distribution under section 17(4)(a)(i). See MCL 123.1353(4) for the calculation for the 2017 report. Deadline for Local School Districts and Intermediate School Districts to file the Personal Property Exemption Loss 2017 Debt Millage Reimbursement Claim for School Districts & Intermediate School Districts (ISDs) – Form 5451. MCL 123.1353(4) Deadline for electronically paying and filing the essential services assessment with the Department of Treasury without interest and penalty. MCL 211.1057
August 21, 2017	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)
September 1, 2017	Second notice by first class mail to all properties that are delinquent on 2015 taxes (Sept 1). MCL 211.78c
September 14, 2017	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 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.
September 15, 2017	Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7).
September 20, 2017	Deadline for payments to counties from the Local Community

	Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage for calendar year 2017. MCL 123.1357(5)(a)
September 29, 2017 September 30 is a Saturday	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). 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.
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
October 2, 2017 October 1 is a Sunday	County Treasurer adds $15 for each parcel of property for which the 2015 real property taxes remain unpaid. MCL 211.78d
October 13, 2017 October 14 is a Saturday October 15 is a Sunday	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2) Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666 Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854 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) Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794
October 20, 2017	Deadline for payments to municipalities from the Local Community

	Stabilization Authority: Local Community Stabilization Share revenue for other millages not levied 100% in December for calendar year 2017. MCL 123.1357(5)(c)
October 31, 2017	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
November 1, 2017	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. Deadline for filing Principal Residence Exemption Affidavits (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) Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (form 4640) for the winter tax levy. MCL 211.7cc(5) Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter tax levy. MCL 211.7cc (5)
November 3, 2017 November 4 is a Saturday November 5 is a Sunday	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, 2017	Form 600/L-4016, Supplemental Special Assessment Report due to the STC.
November 28, 2017	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, 2017 **December 1, 2017**	County Equalization Director submits apportionment millage report to the STC. MCL 207.12 On or before December 1, County Treasurer delivers to township

Cont.	supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer. 2017 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 On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2017 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6) Results of equalization studies should be reported to assessors of each Township and City.
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 12, 2017	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) An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2012, 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 3 years. 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 3 years. MCL 211.7cc(19) 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) 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 5 of 2012
December 29, 2017 December 30 is a Saturday	The Department of Treasury may appeal the 2017 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)

December 31 is a Sunday	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) 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) A rescission affidavit (form 5277) 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.
December 31, 2017	Tax day for 2018 property taxes. MCL 211.2(2) All taxes due and liens are canceled for otherwise unsold 2017 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) 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.
January 3, 2018 December 31 is a Sunday January 1 is a State Holiday January 2 is a State Holiday	Deadline for counties to file equalization studies for 2018 starting bases with State Tax Commission for all classifications in all units on STC form L-4018. [R 209.41(5)]. (January 3, 2018 due to the holidays)