

Your Total Asset Management Company
Valu Tec, Inc.

STATE TAX COMMISSION 2018 PROPERTY TAX CALENDAR	
December 31, 2017	Tax Day for 2018 assessments and 2018 property taxes. MCL 211.2
February 1, 2018	Deadline for a "qualified business" to submit STC form L-4143 for "qualified personal property" with the assessor.
February 14, 2018	Last day to pay 2017 winter 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 15, 2018	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)
February 20, 2018	Deadline for taxpayer filing of personal property statement with assessor - Form 632 or Form 5278. Deadline to file the statement to claim the Small Business Property Tax Exemption for Eligible Personal Property - Form 5076. See the Assessor Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)
March 12, 2018	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 after 6 p.m. 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) * Due to legislative changes, taxpayers who miss the February 20 deadline for the Form 5076 or Form 5278 may file a late application directly with the March BOR. The March BOR should grant the exemption as
April 2, 2018	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
May 31, 2018 (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 15, 2018	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.
June 29, 2018	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).
July 2, 2018	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 17, 2018	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)
August 15, 2018	Deadline for electronically certifying and paying the ESA statement with the Department of Treasury without interest and penalty. MCL 211.105
September 14, 2018	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.

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October 31, 2018	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.
December 1, 2018	2018 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
December 11, 2018	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)
December 31, 2018	Tax Day for 2019 property taxes. MCL 211.2(2) 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



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