



STATE BOARD OF EQUALIZATION

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No. 80/163

November 7, 1980

TO COUNTY ASSESSORS:

EMERGENCY PROPERTY TAX RULE 135,
HOMEOWNERS' PROPERTY TAX EXEMPTION

On October 27, 1980, the Office of Administrative Law approved the Board's emergency amendment to Property Tax Rule 135, Homeowners' Property Tax Exemption. The amendment was filed with the Secretary of State and became effective on the same day. The amendment only changes the date for timely filing of a homeowners' exemption termination notice from June 30 to December 10 (See our letter to assessors No. 80/149 dated October 17, 1980).

As a result of this change, you must make roll corrections for 1980-81 for those 25 percent penalty assessments already entered on the roll. The amendment does not apply to penalty assessments for 1979-80 or prior years. The 25 percent penalty will apply to terminations for 1980-81 made after December 10, 1980.

As the 1980-81 tax bills have already been mailed with the notice containing the June 30 date, you may wish to issue a press release notifying the public of the extension to December 10, 1980. If you send multiple claims listing verification letters prior to, say, December 5, 1980 (we will be sending you MCL #2 approximately November 14, 1980), you may wish to include a statement regarding the December 10, 1980 deadline in those letters.

Later this year we plan a major revision of the rule to eliminate certain activities required of the county assessor.

If you have any questions, please contact Bill Minor or Bill Grommet of this division. Their telephone number is (916) 445-4982.

Sincerely,

Verne Walton
Verne Walton, Chief
Assessment Standards Division

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