

**INSTRUCTIONS FOR COMPLETING FORM L-4293**  
(Section 27, General Property Tax Act, as amended by P.A. 415 of 1994)

1. The owner of property for which nonconsideration of the value of normal repair, replacement and maintenance expenditures is claimed should file this form with the assessor on or before December 31 of the year of the expenditure. Note: The initial filing may include expenditures since the date of purchase.
2. The assessor is required to determine that the expenditures were not for part of a structural addition, such as a garage, breezeway, family room, basement, bathroom, or completing the initial construction as opposed to replacing elements of an existing structure.
3. The owner's labor or a volunteer's labor are to be considered at a reasonable cost estimate.
4. This form is to be kept on file by the assessor for review by the board of review, the county equalization department, the State Tax Commission and the Michigan Tax Tribunal.

**Legal Basis for nonconsideration:**

**P.A. 415 of 1994 amended Section 211.27 of Michigan Compiled Laws:**

(2) The assessor shall not consider the increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold. For the purpose of implementing this subsection, the assessor shall not increase the construction quality classification or reduce the effective age for depreciation purposes, except if the appraisal of the property was erroneous before nonconsideration of the normal repair, replacement, or maintenance, and shall not assign an economic condition factor to the property that differs from the economic condition factor assigned to similar properties as defined by appraisal procedures applied in the jurisdiction. The increase in value attributable to the items included in subdivisions (a) to (o) that is known to the assessor and excluded from true cash value shall be indicated on the assessment roll. This subsection applies only to residential property. The following repairs shall be considered normal maintenance if they are not part of a structural addition or completion:

**The law then lists 15 specific repairs, replacements or items of maintenance which are to be considered as normal maintenance. Those items, (a) through (o), are listed on the front of this form.**

**INSTRUCTIONS TO ASSESSORS  
FOR PROCESSING FORM L-4293**

1. The assessor is required to estimate the true cash value of the property both before and after the expenditures.
2. The assessor shall not increase the construction quality classification nor decrease the effective age for depreciation purposes in determining the value of the residential property for the "before appraisal."
3. Originally the nonconsideration will not reduce the property assessment below the assessment for the preceding year except if the appraisal was erroneous and excessive before the expenditures.
4. The economic condition factor or an overall adjustment based on tentative equalization multipliers determined by the county or state may be applied to the normally repaired or maintained property in the same manner as to other similar properties.
5. State equalized valuation multipliers resulting from the action of the county board of commissioners and state equalization are required to be applied to all assessments.