

Resolution and Policy for the Canvass of Personal Property

The basic goals of the yearly personal property canvas are:

- to identify new businesses and also check for businesses that may have closed;
- to update assessment rolls for errors and omissions so that future periods will reflect proper amounts;
- to ensure a personal property statement is mailed to each taxpayer or potential taxpayer;
- to aid property owners in understanding reporting and filing requirements;
- to help create equity in taxation by assuring that everyone pays their fair share.

The personal property roll for the local unit will be maintained in accordance with this policy. Any reference to the assessor shall be interpreted to mean any employee of the local unit or contractor/company performing assessing functions or any designee of such an employee.

Identification of Personal Property (Personal Property Canvas)

Routine Annual Property Inspections:

The Assessor performs annual inspections of at least 20% of properties in the local unit. During these inspections the assessor will identify any new taxable personal property and review existing personal property parcels associated with the real parcels visited.

Annual Personal Property Canvass:

During the month of December, either while the assessor is conducting final inspections of construction in progress or separately, they will physically canvass the local unit for taxable personal property.

Additional Personal Property Searches:

Additional efforts made by the assessor to identify personal property the assessor may include, but are not limited to, a review the DBA records from the County Clerk's office for new or existing DBA business licenses and conducting an internet search via web maps to identify businesses without personal property assessments.

Personal Property Parcel Maintenance

Processing New Personal Property Parcels:

When a new personal property parcel is identified through routine property inspections, personal property canvass, notice from taxpayer, or any other means the following steps will be followed:

- 1) A parcel number will be assigned.
- 2) The business name, physical address, and mailing address will be entered on the parcel. If the mailing address is unknown, the physical address will be used.
- 3) The appropriate class and school district will be identified and assigned to the parcel.

When it is discovered that previously assessed or exempt personal property is no longer located in the local unit, the parcel will be retired in BS&A for the following assessment cycle.

Personal Property Forms

Personal Property Statements:

Annually on or before January 10th Personal Property Statements will be mailed in accordance with MCL 211.19.

NOW THEREFORE, BE IT RESOLVED, that the City/Township (circle one) of

_____ hereby adopts the Resolution and Policy for the Canvass of Personal Property Policy as required by the State Tax Commission.

The foregoing resolution offered by member: _____,

and seconded by member: _____ and supported by roll call vote.

Ayes: _____ Nays: _____

As Clerk of the City/Township of _____, I do hereby certify that the foregoing is a true copy of a resolution adopted by the Municipality in regular session assembled on the _____ of _____, _____.

Local Clerk Signature & Certification

Date