



CITY OF GLADSTONE ASSESSOR'S OFFICE

PERSONAL PROPERTY CANVASS & ROLL MAINTENANCE POLICY

Purpose

To ensure accurate assessment of personal property and compliance with the General Property Tax Act, the City of Gladstone conducts an annual canvass and maintains its personal property roll in accordance with PA 660 of 2018.

Annual Canvass Procedure

Between October and December, the Assessor's Office will:

- Drive through the city to identify new or closed businesses
- Conduct site visits as needed to verify additions or removals of personal property
- Update records to reflect the status of property as of Tax Day (December 31)

Mailing of Personal Property Forms

Following the canvass, the Assessor's Office will mail the following forms to applicable businesses with assessable personal property:

- Form 632 (L-4185): Personal Property Statement
- Form 5076: Small Business Tax Exemption Claim
- Form 5278: Eligible Manufacturing Personal Property Exemption Claim

If a business does not receive a form but owns assessable personal property, it is still required to file. Forms are available at the Assessor's Office or online at michigan.gov/taxes

Filing Deadline

Completed forms must be returned by February 20 (postmark accepted). If February 20 falls on a weekend or holiday, the deadline moves to the next business day.

- Late but postmarked-on-time forms will be processed
- Forms received and postmarked after the deadline will not be accepted
- Incomplete forms will be rejected and returned

- Envelopes are retained for those postmarked after February 20 as proof of untimely filing

Denials & Appeals

If a property does not qualify for an exemption, the taxpayer will receive written notice explaining:

- The reason for denial
- Instructions for appealing to the March Board of Review

Taxpayers may also late-file directly with the Board of Review before its final adjournment.

Notice of Assessment

At least 14 days before the March Board of Review, the Assessor's Office will mail a Notice of Assessment, Taxable Valuation, and Property Classification. This notice includes:

- Tentative assessed and taxable values
- Dates and times of the March Board of Review meetings
- Contact information for the Assessor

Record Maintenance

Personal property records are maintained at the City of Gladstone Assessor's Office. These records are not subject to FOIA requests.

