

**OSHTEMO CHARTER TOWNSHIP
ADMINISTRATIVE POLICY**

**OSHTEMO CHARTER TOWNSHIP PERSONAL PROPERTY CANVASS &
RECORDS POLICY**

Introduction

Oshtemo Charter Township Personal Property Canvass & Records Policy is required per Michigan Compiled Laws 211.10g.

Policy Provisions Required by MCL 211.10g

Annual Personal Property Canvass

- The Township Assessor will keep records of new and closed businesses in the township as they are discovered throughout the year.
- Prior to starting the personal property canvass the Township Assessor will run an export out of BS&A (Assessing Software) of the current personal property accounts to use when visiting throughout the township to verify/locate businesses.
- The annual personal property canvass will begin no earlier than the first week in November and end no later than January 10.
- The Township Assessor will also retrieve information from the Township Fire Marshall regarding business names and addresses to help with the personal property canvass.
- The assessor will visit every address, firm, location or place where assessable personal property may be found and verify correct names of businesses and mailing addresses. At this time the Township Assessor can note any changes that have occurred with existing businesses since the prior year's statements. The Township Assessor can also ask businesses about leased equipment and answer any questions businesses have regarding filing requirements.
- During the township personal property canvass visits the assessor will identify new businesses and check for businesses that may have closed to help create equity in taxation by ensuring that everyone pays their fair share.

Annual Personal Property Roll Maintenance

- Annually the Township Assessor will perform a personal property canvas and update the current personal property roll as described above.
- Annually the Township Assessor will mail personal property forms L-4175 and L-5076, by January 10th, to all persons or businesses they believe had personal property in their possession as of December 31st also known as tax day. The notice will include information on personal property exemptions and where the corresponding exemption forms are available.
- The assessor will date stamp all personal property forms when they are received by the assessor's office and process forms as received.

- Personal property forms that are incomplete or missing information will not be processed.
- The assessor will make every effort to call or e-mail all business owners that file an incomplete personal property form to gather the missing or omitted information prior to February 20th.
- The assessor is required to ensure the Township has sufficient personal property records according to statutory requirements. This requirement includes maintaining a filing system which allows for the efficient retrieval of annually filed personal property statements.
- Personal property forms received after February 20th and postmarked before will be processed if complete. Envelopes showing the postmark will be kept and stapled to the personal property forms when received on or after February 20th.
- Personal property forms received after February 20th and postmarked after will not be processed and will be stamped with a late/not processed stamp.
- The assessor will contact the person responsible for the personal property to notify them that the form was filed late and they have an option of filing a petition with the March Board of Review for approval.
- Personal property accounts that did not file any personal property forms or received late will be estimated for the current year.
- The assessor will send an assessment notice to all personal property accounts notifying them of their current assessed value 14 days prior to the March Board of Review.

Personal Property Audit Procedure

- The assessor may audit any personal property filing or exemption they believe is not accurate or does not qualify for a personal property exemption.
- The assessor will notify any taxpayer they have audited and believes there are errors in the personal property forms.
- The assessor will keep a record of all audit documents with the individual filed personal property accounts.