



Personal Property Canvass and Records Maintenance Policy

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

Identification of Personal Property (Personal Property Canvas)

Routine Annual Property Inspections:

The Burt Township assessor performs annual inspections of at least 20% of properties in the township. 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 township 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.
4. Cheboygan County will be provided with a parcel summary for the new parcel.

Removed Personal Property:

When it is discovered that previously assessed or exempt personal property is no longer located in the township, 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.

Processing Received Personal Property Forms:

Timely filed forms received in connection with personal property parcels, including but not limited to Form 632, Form 5076, and Form 5278, will be processed in the following manner:

1. Forms will be date stamped upon receipt.
2. Taxpayer, preparer, and physical address information will be reviewed against the current record and updated if necessary.
3. Personal property valuation information or exemption claim will be reviewed and either accepted or denied.
4. If accepted, the exemption or valuation information will be entered as indicated on the filing.
5. If denied, the denial will be entered into BS&A and a letter will be sent to the owner and preparer.
6. If a timely filed form is received after certification of the assessment roll and the assessor doesn't deny it, it will be presented to the March Board of Review and processed in the manner described below for forms filed to the Board of Review.

Late filed forms received by the assessor will be processed in the following manner:

1. Forms will be date stamped upon receipt.
2. Taxpayer, preparer, and physical address information will be reviewed against the current record and updated if necessary.
3. The form will be entered into BS&A as denied.
4. A letter will be sent to the owner and preparer notifying them of the denial and providing their appeal or additional filing rights.

Forms filed to the Board of Review will be processed in the following manner:

1. Taxpayer, preparer, and physical address information will be reviewed against the current record and updated if necessary.
2. Personal property valuation information or exemption claim will be entered into BS&A.
3. Board of Review action entry into BS&A and notice to taxpayer of the board of review decision will be handled according to normal board of review procedures.

Personal Property Record Maintenance

Personal Property Valuations:

For parcels with timely filed and accepted Personal Property forms, the assessment will be in accordance with the information provided on the forms. When no timely filed forms are received, or when a filed form is denied, the assessor will estimate the value of the personal property for the parcel and set the assessment based on that estimated value. In accordance with MCL 211.24c when required, Personal Property parcels will receive a Notice of Assessment.

Taxpayer Names and Addresses:

Taxpayer names and addresses will be updated in accordance with filed forms or upon the request of the taxpayer.

Records Retention:

Personal property statements and other personal property related forms will be retained for a minimum of 3 years after payment of taxes associated with the parcel has been received. The personal property roll will be retained for a minimum of 7 years after the date of certification.