

## Fort Gratiot Township Assessing Department Personal Property Annual Canvass Policy & Annual Personal Property Roll Maintenance

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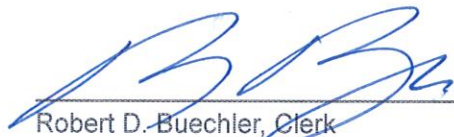
The Fort Gratiot Township Assessing Department will keep records of new and closed businesses in Fort Gratiot Township as they are discovered throughout the year. The Assessor's office may receive business license related documents through the Fort Gratiot Building Department. The Assessor's office will conduct a personal property canvass by driving through the township to determine if personal property has been removed or added to parcels within the township during the preceding year. Site visits will be conducted where/when necessary to obtain or gather information. The canvass will be conducted annually during the months of October through December to determine the status of the property as of Tax Day, December 31. Tax Day is defined in the General Property Tax Act.

Following the personal property canvass the Assessor's office will mail a Personal Property Statement L-4185 (Michigan Department of Treasury form 632) and Small Business Property Tax Exemption Claim under MCL 211.9o (Michigan Department of Treasury form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. The completed statement and/or exemption form must be returned to the Assessor's office by February 20 (postmark accepted). The date will move to the following business day when February 20 falls on a weekend or a holiday. This also pertains to the filing of form 5278 Eligible Manufacturing Personal Property Tax Exemption Claim, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document). If a business does not receive a mailed statement but has assessable personal property, the owner is still required to file a completed personal property statement. Forms are also available from the Assessor's office or online through [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

The Assessor's office date stamps all personal property forms when they are received and retains the envelope as proof of timely filing. Incomplete personal property statements or exemption requests are not accepted. Personal Property forms received after February 20 will not be accepted. The taxpayer will be notified that they may late file directly with the March Board of Review before its final adjournment. If it is determined that a property does not qualify for a requested exemption, the taxpayer will be notified in writing. The denial will include the reason for the denial and information on how to appeal the denial.

A notice of Assessment, Taxable Valuation, and Property Classification will be mailed by the Assessor's office 14 days prior to the March Board of Review. The notice advises the taxpayer of the tentative assessed and taxable values and includes the dates and times of the March Board of Review meetings.

Personal Property records are filed and maintained in the Assessing Department at the Fort Gratiot Charter Township building. Personal Property records are not subject to FOIA requests.



Robert D. Buechler, Clerk  
Fort Gratiot Charter Township