



Personal Property Canvass Policy

REQUIREMENTS

State Tax Commission Supervising Preparation of the Assessment Roll Requirements

Number 8 The assessor or the assessor's assistant(s) must perform the following specific duties annually; (h) Conduct personal property canvasses.

Number 10 Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use and maintain the following assessment records; (b) Personal property record card system.

PROCEDURES

The following procedures will be followed annually to meet the requirements of conducting a personal property canvass and maintaining a personal property record card system.

- A Personal Property file will be started to collect personal property leads from any source
- While performing fieldwork, appraisers will note businesses (new and existing) that they come across
- Building permits will be reviewed for any new commercial/industrial business or change of use to commercial/industrial
- Review of Planning Commission Minutes
- Beginning December 1st, the business district(s) will be desk reviewed and visited to note changes and add new accounts/parcel numbers
- All personal property accounts/parcel numbers will have a related real property number entered in the database
- A property identification number will be assigned to every 5076 form that is filed
- Personal Property accounts/parcel numbers will NOT be inactivated until either written verification from owner or confirmed by a site visit
- Personal Property Statements will be sent to every account/parcel number in the database as required by the GPTA