

Brooks Township, Newaygo County Michigan

Policy and Procedure for Personal Property

The assessor will maintain a record of new, existing, and closed businesses in the township and the personal property associated with each of these businesses. This record will be updated by the assessor throughout the year as changes are identified.

Annual Personal Property Canvas

A review of businesses is performed each year to ensure personal property records are up to date.

Prior to performing the annual personal property canvas, the assessor will create a list of current businesses in the township and the personal property associated with each known business.

Blank copies of Personal Property forms will also be printed to deliver to any new businesses that are identified, including: L-4175 (Personal Property Statement), L-5076 (Small Business Exemption) and L-5278 (EMPP)

On December 31st (Tax Day), the assessor will perform a canvas of the township to:

- Verify the information reported in the personal property schedule is accurate and the appraisal and assessment on the account is correct.
- Update assessment rolls for errors and omissions so future rolls will reflect appropriate values.
- Identify new businesses and any that have closed.

New business locations shall have personal property accounts created with current contact and mailing information.

Businesses that have closed will also be noted.

Personal Property Roll Maintenance Timeline

Each year, the assessor will update BS&A with any changes identified in the canvas described above or from observations throughout the year.

On or before January 10th, form L-4175 (Personal Property Statement) will be mailed to each business believed to have personal property as of Tax Day. This mailing also includes information on personal property exemptions and where the exemption forms may be obtained.

February 20th is the deadline for personal property documents to be returned to the assessor.

The assessor will send an Assessment Notice to all personal property accounts notifying them of the current assessed value of their personal property. These notices will be mailed at least 14 days prior to the March Board of Review.

Personal Property Documentation Management, Review and Entry

As personal property documents are received by the assessor, they will be stamped with the date received. The assessor will retain the documents received and the envelope in which they were delivered (for the postmark). Digital copies of the documents and envelopes are also maintained.

- Personal Property statements that are incomplete or missing required information will not be processed.
- The assessor will make every effort to contact all business owners that file an incomplete statement to gather the missing or omitted information prior to February 20th.
- Statements received after February 20th, but postmarked prior to that date, will be processed, if complete.
- Statements received with a postmark after February 20th will not be processed. The assessor will contact the business to let them know they may file a petition to the March Board of Review for acceptance and entry of the values/exemptions from the submitted documents.

Completed statements received by the deadline will be evaluated by the assessor. If the submitted information appears to be accurate, the assessor will enter the reported values into BS&A for the current year. Exemptions will also be applied.

If the assessor questions the accuracy of the information on the submitted documents an audit may be performed.

Copies of Personal Property Statements and Exemptions are provided to the Equalization Department.

Personal Property Audit

The assessor may audit any personal property statement or exemption that is not believed to be accurate or that may not qualify for the personal property exemption being requested. The assessor will notify the taxpayer of the items/exemption in question for clarification.

All documentation from this audit will be maintained.

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