

GARFIELD TOWNSHIP

P.O. BOX 148

ENGADINE, MI 49827-0148

PHONE: 906-477-6481

FAX: 906-477-1099

ANNUAL PERSONAL PROPERTY CANVAS POLICY POLICY #02-25C

Annual Personal Property Canvas MCL 211.10g (1) (h) (iv)

Garfield Township Annual Personal Property Canvas Statement

Garfield Township conducts a Personal Property Canvas annually during the month of December in order to determine the status of the property on Tax Day which is December 31st.

The General Property Tax Act defines "Tax Day" as December 31 of the immediately preceding year and states that the taxable status of persons and of real and personal property for a tax year shall be determined as of that day.

The procedure is to print a Personal Property Canvas Report from the BS&A system, verifying the report by driving the township to determine if businesses previously on the assessment roll currently exists or to add newly discovered businesses to the assessment roll.

Following the Personal Property Canvas, the assessing office will remove or add to the BS&A system any changes in preparation to the mailings of the Personal Property Statement L-4175 (MI Dept Treasury form 632) along with a Small Business Property Tax Exemption claim under MCL 211.9o (MI Dept of Treasury Form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties would be those who have previously filed 5076 forms claiming less than \$80,000 TCV and are no longer required to file forms 632 or 5076 forms. The deadline for filing the above stated forms and the EMPP form 5278 with the assessing office is February 20th of each tax year.

Persons or entities who either own or possess accessible personal property on tax day, or who have received a personal property statement, Form L-4175 (Treasury Form 632), from the township assessor, must complete and deliver the personal property statement to the assessor by February 20 of the tax year. If February 20 is a Saturday, Sunday, or legal holiday, this form must be filed by the next day, that is not a Saturday, Sunday, or legal holiday of that year. This also pertains to the filing of Form 5076 and EMPP form 5278.

The goals of the yearly personal property canvas are:

- 1: To verify that the information reported in the personal property schedule is accurate and that the appraisal and assessment on the account are correct.
- 2: To update assessment rolls for errors and omissions so that future periods will reflect proper amounts.
- 3: To identify new businesses and check for businesses that may have closed.
- 4: To aid property owners in understanding, reporting, and filing requirements.
- 5: To help create equity in taxation by assuring that everyone pays their fair share.

MOTION BY D. BUTKOVICH, SECONDED BY FILLMAN TO ADOPT THE ANNUAL PERSONAL PROPERTY CANVAS POLICY. MOTION CARRIED.

ADOPTED AT REGULAR MEETING: FEBRUARY 19, 2025



Paula M. Fillman

Garfield Township Clerk

Garfield Township
Personal Property Canvas Statement

Garfield Township conducts a Personal Property Canvas annually to ensure all new businesses are accounted for within the township. The annual review is conducted in the fall before personal property statements are mailed, and any new businesses are added to the assessor's software system and a prepared personal property statement will be mailed to them.

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Janet Maki, MAAO, PPE
Garfield Township
Dated 12-01-2024