

# **Section 6**

## **ASSESSING**

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- 6-001 Auditing Procedures for Exempt Properties
- 6-002 Waiver of Property Transfer Affidavit Fees
- 6-003 Appeals by Letter to the Board of Review
- 6-004 Personal Property Canvas and Maintaining Personal Property Assessment Roll
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## **Auditing Procedures for Exempt Properties**

### **I. PURPOSE**

The State Tax Commission, per MCL 211. 10f, has jurisdiction in the State to determine substantial compliance by local units of government with requirements of the General Property Tax Act. Minimum assessing standards established by the Commission require for local units of government to have a written policy regarding the auditing of properties that are considered exempt from property tax.

### **II. SCOPE**

This policy applies to the Township Assessor as he or she audits properties located in Hamlin Township that are considered exempt from property taxes.

### **III. POLICY**

To comply with the requirement of auditing properties considered exempt from property taxes, the Township Assessor shall annually do the following:

- A. In conjunction with the annual inspection of twenty percent (20%) of properties located in Hamlin Township, the Township Assessor shall also conduct an audit of exempt properties within the same area of the Township being inspected that year.
- B. Develop a questionnaire sent to each exempt property asking questions to confirm eligibility of the exemption status.
- C. Reclassifying properties from "exempt" to "taxable" as needed, based on the audit and questionnaire response.
- D. Developing an application to be completed by any property owner requesting exempt status for his or her property. The application shall be submitted to the Township Assessor by March 1st of the year the exemption is being requested.

## **Waiver of Property Transfer Affidavit Fees**

### **I. PURPOSE**

Michigan Compiled Law (MCL) 211.27B, the General Property Tax Act, addresses charging a fee for interest and penalty for failure to timely file Form 2766, the Property Transfer Affidavit, unless the local unit of government waives the charging of said fee.

### **II. SCOPE**

To establish a Policy to be followed by the Township Assessor regarding Property Transfer Affidavit fees.

### **III. POLICY**

Traditionally, Form 2766 is filed by the title company handling a property transfer between two parties and seldom has there been a problem with the form being filed in a timely matter. Considering past experience, it is the policy of Hamlin Township to NOT charge a penalty for the failure to file Form 2766 (Property Transfer Affidavit) within forty-five days for all transfers.

Therefore, the fee is WAIVED.

## **Appeals by Letter to the Board of Review**

### **I. PURPOSE**

Pursuant to the General Property Tax Act, the Hamlin Township Board of Review is charged with hearing various appeals, including valuation appeals.

### **II. SCOPE**

Michigan Compiled Law (MCL) 211.30(7) authorizes the governing body of a local unit of government to permit the Board of Review to hear an appeal by letter, without a personal appearance before the Board by the property taxpayer or his or her agent.

### **III. POLICY**

In order to ease the burden on property taxpayers, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Hamlin Township Board hereby authorizes the Board of Review to receive and act on appeals submitted by letter rather than by personal appearance by the property taxpayer or his or her agent.

## **Policy for Personal Property Canvas and Maintaining Personal Property Assessment Roll**

### **I. PURPOSE**

This policy establishes rules and procedures as required by recent property assessing reform, enacted by Michigan Public Act 660 of 2018. This policy identifies a revised procedure for conducting the annual personal property canvas, as well as describes how personal property accounts will be managed throughout the year.

### **II. SCOPE**

This policy shall be followed by the Township Assessor regarding Personal Property Canvas and Maintaining Personal Property Assessment Roll.

### **III. POLICY**

#### **A. Personal Property Canvas**

1. The Township Assessor will keep records of new and closed businesses in the Township as they are discovered throughout the year. The Township Assessor shall receive business related notifications through regular reporting provided by the Hamlin Township Board and/or Township Zoning Administrator.
2. Prior to performing the annual personal property canvas the Township Assessor shall create a current listing of commercial and industrial properties from BS&A to help facilitate the personal property canvas along with current blank copies of the following forms:
  - a. Form L-4175, Form L-5076, Form L-5278
3. Annually on December 31 the Township Assessor will perform a canvas of the Township to:
  - a. Verify that the information reported in the personal property schedule is accurate and that the appraisal and assessment on the account is correct.
  - b. Update assessment rolls for errors and omissions so that future periods will reflect proper amounts.
  - c. Identify new businesses and also check for businesses that may have closed.
  - d. Aid property owners in understanding reporting and filing requirements.
  - e. Help create equity in taxation by ensuring that everyone pays their fair share.
4. The Township Assessor will update business status changes in BS&A prior to personal property statements being mailed January 10th. New business locations shall have personal property accounts created in BS&A with current contact and mailing information.

## **B. Annual Personal Property Roll Maintenance**

1. Annually the Township Assessor will perform a personal property canvas and update the current personal property roll with new and closed businesses as described previously in this policy.
2. Annually the Township Assessor will mail Form L-4175, by January 10th, to all persons or businesses they believe had personal property in their possession as of Tax Day. This notice should also include information on personal property exemptions (9m, 9n, 9o) and where the corresponding exemption forms are available.
3. The Township Assessor will date stamp all personal property forms when they are received by the assessor's office and process forms as received.
  - a. Personal property forms that are incomplete or missing required information will not be processed.
  - b. The assessor will make every effort to call or email all business owners that file an incomplete personal property form to gather the missing or omitted information prior to February 20th.
4. The Township Assessor will file completed personal property forms in the corresponding property folder for record retention and make a copy for Eaton County Equalization.
5. Personal property forms received after February 20th but postmarked before will be processed if complete. Envelopes showing the postmark will be kept with the corresponding personal property form and filed in the property folder together.
6. Personal property forms received after February 20th and postmarked after will not be processed.
  - a. The assessor will contact the person responsible for the personal property form to notify him/her that the form was filed late and that he/she is required to file a petition to the March Board of Review for approval.
7. The Township Assessor will send an assessment notice to all personal property accounts notifying owners of their current assessed value 14 days prior to the March Board of Review.

## **C. Personal Property Audit Procedure**

1. The Township Assessor may audit any personal property filing or exemption he/she believes is not accurate or does not qualify for a personal property exemption.
2. The Township Assessor will notify any taxpayer he/she has audited and believes there are errors in the personal property statement or personal property exemption.
3. The Township Assessor will keep a record of all audit documentation, letters, and responses electronically and in the parcel folder.

## Assessor Accessibility Policy

### I. PURPOSE

Public Act 660 of 2018, was approved by Governor Snyder on December 28, 2018, and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Property Assessing Reform Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

PA 660 contains several requirements in statute (MCL 211.10g (1)) that local units and assessors must follow. Local units are required to ensure that all requirements are being met beginning in the 2022 tax year. Subject to state tax commission guidelines the local unit is required to publish a policy under which its assessor's office is reasonably accessible to taxpayers.

### II. SCOPE

This policy shall apply to the Township of Hamlin Assessor's Office.

### III. POLICY

The Township of Hamlin Assessor's Office published policy is as follows:

#### A. Contact information relating to the Assessor's Office is as follows.

Assessor of Record:	Sandy Osborn, MAAO
Township Hall Address:	6463 S. Clinton Trail. Eaton Rapids, MI 48827
Telephone Number:	(517) 663-7777 or 517-667-0212
Electronic Mail Address:	<a href="mailto:assessor@hamlintownshipmi.com">assessor@hamlintownshipmi.com</a>

#### B. The Township of Hamlin Assessor's Office estimates a response time for taxpayer inquiries submitted under subparagraph A., not to exceed 7 business days from the date of inquiry.

#### C. A taxpayer may contact the Assessor's Office to schedule an in-person meeting with the Assessor by calling in advance (517) 663-7777 or 517-667-0212. A taxpayer may also make this request by emailing the Assessor at [assessor@hamlintownshipmi.com](mailto:assessor@hamlintownshipmi.com), or by making that request in person at the Hamlin Township Office located at 6463 S. Clinton Trail. Eaton Rapids, MI 48827

- D. A taxpayer may contact the Assessor during normal business hours, Monday, Wednesday, and Friday, between 9:00 AM and 4:00 PM, to request a property inspection or retrieve records maintained by the Assessor's Office. Inspection and record requests may also be made by calling the Assessor's Office at (517) 663-7777 or 517-667-0212 or by emailing the Assessor at [assessor@hamlintownshipmi.com](mailto:assessor@hamlintownshipmi.com). Inspection requests will be scheduled as determined and agreed upon between the taxpayer and the Township Assessor.
- Records maintained by the assessor's office will be provided to the taxpayer by visiting Hamlin Township Office during normal business hours, Monday, Wednesday, and Friday between 9:00 AM and 4:00 PM, by mail, or by electronic mail, as determined and agreed upon between the taxpayer and the Township Assessor.
- E. Taxpayers may have their assessment reviewed by the Township Assessor at any time to informally hear and resolve disputes brought by taxpayers before the March meeting of the Board of Review. The assessment process is an annual process and information is gathered and assembled throughout the year to make changes for the following year. The Assessor has no jurisdiction to change an assessment for the current year. Any changes after Tax Day (December 31st of the prior year) must be made by the Board of Review before their last scheduled meeting in March.