

CHARTER TOWNSHIP OF BREITUNG

ASSESSING OFFICE

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POLICY: Commercial and Industrial Personal Property shall be canvased at approximately 10% each year.

PROCEDURE:

*****REMINDER, ALL PERSONAL PROPERTY INFORMATION IS CONFIDENTIAL*****

The basic 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 is 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.

How to identify new/closed businesses:

1. Review the DBA Directory and the County Monthly Credit Bulletin.
2. Contact the Chamber of Commerce to inquire about new businesses.
3. Contact the Dickinson Area Economic Development Alliance for upstarts.
4. Conduct a road review looking for new and closed businesses in the Township.
5. Review Personal Property Statements for existing accounts and to see if there are name or entity changes that must be registered.

For the on-site visit:

1. Print off the record card for the account as well as the Personal Property Business Info on the print tab,
2. Under the personal property tab, print the valuation statement,
3. Set an appointment,
4. Send a follow up email with the documents in the BS&A system,
5. Bring a copy of the current PP Statement or EMPP to the meeting. *****confidential*****
6. Review the record card, business info, and the valuation statement,
7. Help business owners to understand the reporting requirements and answer any questions they may have.

Office follow-up after canvas/visit:

1. Make corrections as necessary to accurately reflect the account is correct,
2. Update the rolls for errors and omissions,
3. Get answers for any follow-up questions still outstanding,
4. Communicate findings back to responsible party,
5. Enter on-site visit date audit within BS&A,
6. Determine if end of year canvas is necessary,
7. Attach documents,
8. File appropriately,
9. Canvas is conducted annually beginning in October ending on Tax Day.

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