

Gilford Township Assessing Office
Policies and Procedures

Included are the following documents:

Taxpayer Accessibility to assessor's Office & Public Inspection and
Coping of Assessing Records.

Personal Property Annual Canvas Policy

Property Tax Exemption Policy & Procedures

Property Tax Exemption Application

Property Tax Administration Fee Certification

Assessment Duties Audit Form

Policies were presented at the Gilford Township Board meeting on
April 11, 2024.

D. Strasz motioned

D. Spence seconded to accept the policies.

Motion approved on April 11, 2024

**Gilford Township Assessing Office Policy & Procedures for
Taxpayer Accessibility to Assessor's Office &
Public Inspection and Copying of Assessing Records**

Susan Jensen, MAAO, MCPPE
4243 Barnes Rd
Millington, MI 48746

Taxpayer Accessibility to Assessor's Office

Gilford Township is located at 6230 Gilford Rd, Fairgrove, MI 48733. The Gilford Township Assessor does not hold office hours but may be contacted to schedule an appointment for an in-person meeting.

The Gilford Township Assessing Office can be reached by mail or the following methods:
Assessor Susan Jensen – phone: 989-871-5649
email: jenco330@gmail.com

Estimated response time for any direct inquiry with the Assessor will not exceed 7 business days.

Record cards requested from the Assessor's Office can be obtained by email, USPS or taxpayer may arrange personal pick up with the Assessor by making an appointment.

If a taxpayer wishes to have an informal meeting to discuss any assessment questions prior to the March Board of Review Meetings, they may do so by contacting the Assessor by email or phone call. Either an in-person meeting or telephonic meeting can be arranged depending of the severity of the issue at hand and the individual taxpayer's request.

Parcel information can be found on the Tuscola County website "Fetch GIS" or "Property Tax Query" tab at:

<https://www.tuscolacounty.org/gis/>

Requests for public inspection and copying of assessing records may be made by telephone, email, USPS or in person. For properties other than the taxpayer's properties, said requests may be directed to the Township FOIA coordinator.

Any request made pursuant to Michigan's Freedom of Information Act, shall be directed to the FOIA coordinator and shall be subject to the statutory requirements of FOIA.

Gilford Township Assessing Office Personal Property Annual Canvass Policy

The Gilford Township Assessor will conduct a Personal Property Canvass utilizing a report printed from the BS&A software program and 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. The canvass will be conducted annually during the month of December in order to determine the status of the property on Tax Day.*

Following the Personal Property canvass, the assessor will remove or add to the BS&A software system, any discontinued or new businesses discovered during the canvass. The assessor will mail a Personal Property Statement L-4175 (Michigan Department of Treasury form 632) along with a Small Business Property Tax Exemption Claim Under MCL 211.9o (Michigan Department of Treasury form 5076) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt would be those who have previously timely filed 5076 forms claiming less than \$80,000 TCv and are no longer required to file forms 632 or 5076.

The deadline for filing the previously stated forms or a new EMPP form 5278 with the assessor is February 20th of each tax year.**

*The General Property Tax Act defines "Tax Day" as December 31st 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.

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

Gilford Township Assessing Office Property Tax Exemption Policy & Procedures

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption [*American Concrete Institute v State Tax Commission*, 12 Mich App 595; 163 NW2d 508 (1968)].

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's Assessing Department (filed on or before December 31st).
2. ALL attachments/documents must be submitted with the application:
 - a. Copy of instrument by which property was acquired (proof of ownership).
 - b. Copy of Articles of Incorporation.
 - c. Copy of By-Laws.
 - d. Copy of previous (3) years of income tax filings including 990 forms (charitable exemption applications).
 - e. Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.
3. A file will be created for the review and approval process.
4. A field inspection of the property will be completed including photograph.
5. If necessary, the Township's Attorney will be asked to review the file and give an opinion.
6. The property will be exempted the following calendar year if the application and documentation are sufficient evidence that the property qualifies under the specific exemption statute identified. The official notification of the taxable status will be the annual assessment change notice.
7. Taxpayers may appeal the assessor's determination at the March Board of Review.

Gilford Township Assessing Office

Property Tax Exemption Policy & Procedures

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Audit Procedure:

Every five (5) years beginning with the 2025 assessment roll, new applications will be sent to each existing real exempt property to be verified and updated. Applicants will be allowed four (4) weeks to return the completed application. If the application is not received timely, a second notice will be sent. Site visits to each property will also take place to verify the information received. Upon discovery that the property is no longer eligible for the exemption, the assessor shall remove the exemption and amend the tax roll to reflect the removal of the exemption.

Gilford Township Property Tax Exemption Application

Property Tax Exemption General Information

General Test for Exemption

1. The exemption claimant must own and occupy the property.
2. The exemption claimant must occupy the property solely for its exempt purposes.
3. The exemption must be defined by Michigan law (see general property tax act MCL 211 Section 7 – this section contains most of the real property exemptions).

Requirements for Exemption from Property Tax (Real Property)

The following must be submitted.

1. Articles of Incorporation.
2. Internal Revenue Service (IRS) Statement indicating taxable status (501(c)(3)).
3. Copy of **recorded** document indicating ownership such as a warranty deed, land contract, or other similar recorded instrument.
4. A signed affidavit indicating the exempt use of the property, and the current ownership.
5. Copies of any Leases of the property for which the exemption is being requested.

Supplemental Information

The items below may be submitted or requested to support the claim of exemption.

1. Federal Income Tax Return
2. Michigan Income Tax Return
3. By Laws
4. Balance Sheet
5. Mission Statement

Personal Property Exemption

The exemption must be defined by Michigan law (see general property tax act MCL 211 Section 9 – this section contains most of the personal property exemptions).

Please return the completed form and all attachments by December 31st to:

Gilford Township Assessing Office

Susan Jensen, Assessor

4243 Barnes Rd

Millington, MI 48746

989-871-5649

Gilford Township Application for Property Tax Exemption

Property Tax ID (Parcel Number): _____

Street Address of Property: _____

Name of Organization: _____

Mailing Address: _____

Officers: _____ Title: _____

Under what section(s) of the Michigan General Property Tax Act are you requesting exemption?

Please state the reason you are applying for this exemption:

Are you currently receiving a property tax exemption in another Michigan city or township?

Yes _____ No _____

If Yes, where and what type of exemption is being received?

Please enclose the following documents with this application: **(All information is required)**

1. Articles of Incorporation

2. I.R.S. Statement indicating status

3. Proof of Ownership

4. By Laws

5. Balance Sheet

6. Affidavit of exempt use by the exempt entity

7. Federal Income Tax Return

8. Copies of any Leases of the property

Signature/Title

Phone #

Date

For Office Use Only:

Approved: Yes _____

No _____

Assessor

Date

Property Tax Administration Fee Certification

To be completed by the local unit supervisor, city manager, or highest elected official.

INSTRUCTIONS: MCL 211.44(4) provides that a property tax administration fee collected by the township treasurer shall be used only for the purposes for which it may be collected as specified within the General Property Tax Act, 206 PA 1893, Section (43) or Section (44) Subsection (3) and (4). Pursuant to Public Act 660 of 2018, MCL 211.10g(1)(g), an assessing district will be audited to ensure compliance with Section (44) for any property tax administration fees collected by the assessing district.

Does the local unit collect a property tax administration fee? Yes No

I, _____, certify that the local unit of
_____ in the County of _____
complies with section 44(4) with respect to any property tax administration fee, if any, collected under MCL 211.44.

Signature

Position Held at Local Unit

Date