



**FORD RIVER TOWNSHIP
PERSONAL PROPERTY ANNUAL CANVASS POLICY AND
ANNUAL PERSONAL PROPERTY ROLL MAINTENANCE**

Purpose:

To ensure accurate assessment of personal property and compliance with the General Property Tax Act, Ford River Township conducts an annual canvass and maintains its personal property roll in accordance with PA 660 of 2018.

Annual Canvass Procedure

As close to Tax Day (December 31) as possible, the Assessor will:

- Drive through the township to identify new or closed businesses.
- Conduct site visits as needed to verify additions or removals of personal property.
- Update records to reflect the status of property as of Tax Day (December 31).

Mailing of Personal Property Forms

Following the canvass, the Assessor will mail the following forms to applicable businesses with assessable personal property:

- Form 632 (L-4185): Personal Property Statement.
- Form 5076: Small Business Tax Exemption Claim.
- Form 5278: Eligible Manufacturing Personal Property Exemption Claim.

If a business does not receive a statement but have assessable personal property, the owner is still required to file a completed personal property statement.

Filing Deadline

Completed forms must be returned by February 20 (postmark accepted). The date will move to the following business day when February 20 falls on a weekend or a holiday.

- Forms that are late but postmarked timely will be processed.
- Forms received and postmarked after the deadline will not be accepted.
- Incomplete forms will not be accepted.
- Envelopes are date stamped when received as proof of timely filing.

Denials & Appeals

If a property does not qualify for an exemption, the taxpayer will receive written notice explaining:

- The reason for denial.
- Information on how to appeal the denial.

Taxpayers may also late-file directly with the March Board of Review before its final adjournment.

Notice of Assessment

Taxable Valuation, and Property Classification will be mailed by the Assessor's office 14 days prior to the March Board of Review.

- The notice advises the taxpayer of the tentative assessed and taxable values.
- Includes the dates and times of the March Board of Review meetings.
- Contact information for the Assessor.

Personal property records are maintained at the Ford River Township Hall. These records are not subject to FOIA requests.