

BUTLER TOWNSHIP

Branch County
993 Butler Rd
Quincy, MI 49082

Butler Township Resolution 2020 - 01 Procedures for Conducting Personal Property Discovery & Canvass

WHEREAS, The General Property Tax Act, Public Act 206 of 1893, as amended, under MCL 211.8 and MCL 211.9 defines Personal Property and Personal Property Exemptions for the State of Michigan; and

WHEREAS, Butler Township has a contracted Assessor and wishes to formally adopt the following procedures for conducting Personal Property Discoveries and Personal Property Canvassing for the Township;

BE IT RESOLVED, That the Butler Township Assessor shall follow the set forth procedures when conducting Personal Property Discoveries:

- 1) Review Existing Personal Property Files
- 2) Compare Personal Property Items listed with those taxed on the Real Property Roll to confirm no overlap (double taxation) or items missing (unintended exemptions)
- 3) Review deeds, planning commission hearings, zoning/building permits for possible Start Up businesses
- 4) Review/Monitor News and Social Media for both Start Up and Closing businesses
- 5) Physical Review of Township for Start Up or Closed businesses and Signage

BE IT RESOLVED, That the Butler Township Assessor shall follow the set forth procedures when conducting Personal Property Canvasses:

- 1) Organize assessment records – obtaining property addresses & Name of business
- 2) Visit each site and conduct interview
- 3) Inquire if any property at location is owned by others
- 4) Determine if any sub-tenants
- 5) Seek permission to tour premises
- 6) Estimate square footage used for business
- 7) Verify business name, location, address, & mailing address
- 8) Record name of individual interviewed, title, phone number for future reference

BE IT RESOLVED, That the Butler Township Assessor shall inspect all locations during the month of December noting any changes that have occurred since the prior year review. Taking special note of construction in progress to review again on December 31, tax situs day, to determine if any additional personal property is to be taxed.

BE IT FURTHER RESOLVED, That the governing body of Butler Township on June 22, 2020 approved the foregoing Procedures for Conducting Personal Property Discovery & Canvass

The foregoing resolution was offered by Gary Smith and seconded by Janis Olney.

Upon roll call vote, the following voted:

"Aye": Smith, Bracy, Brenner, Olney + Hammontree

"Nay": - 0 -

The Supervisor declared the resolution adopted.

Linda A. Hammontree, Clerk
Linda Hammontree