

ELMWOOD TOWNSHIP ASSESSING OFFICE  
PERSONAL PROPERTY ANNUAL CANVASS POLICY

The Elmwood Township Assessing office, after printing a Personal Property Canvass Report from the BS&A system, will conduct a canvass utilizing said report by driving the City to determine if businesses previously on the assessment roll currently exist 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 assessing office will remove or add to the BS&A system any discontinued or new businesses discovered during the canvass. A Personal Property Statement L-4175 (MI Dept. of Treasury form 632) along with a Small Business Property Tax Exemption Claim Under MCL 211.90 (MI Dept. of Treasury form 5076) will be mailed to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties are those who have previously filed form 5076 claiming less than \$80,000 in true cash value and are no longer required to file forms 632 or 5076.

The deadline for filing the previously stated forms and the EMPP form 5278 with the assessing office is February 20<sup>th</sup> of each tax year\*\*.

---

\*The General Property Tax Act defines "Tax Day" as December 31 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 (Treasury form 632), from a city or township assessor, must complete and deliver the personal property statement to the local assessor by February 20 of the tax year. If February 20 is a Saturday, Sunday, or legal holiday, 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 and EMPP Form 5278.