

Superior Township, Washtenaw County Annual Business Personal Property Canvass Policy

The Charter Township of Superior has established a policy regarding the inspection and canvassing of business personal property located within the Township.

The Annual Business Personal Property Canvass Goals are:

- To identify new businesses and to verify the closure of previously existing businesses located within the Township as it pertains to the Township Assessment Roll.
- To maintain an accurate inventory of business personal property located within the Township and to ensure that it is being fairly and equitably assessed on the Assessment Roll.
- To assist business owners and managers in understanding business personal property filing procedures and requirements in the State of Michigan.

The Personal Property Assessment Roll for the Charter Township of Superior will be maintained in accordance with this policy by the Township Assessing Department on an annual basis.

Canvass and Identification of Business Personal Property

The assessing department will identify any new business personal property and review existing personal property associated with the inspection of the real property parcels.

An annual personal property canvass will be conducted in the month of December. The Assessing Department will print a summary of all the locations in the Township that currently have personal property.

They will then drive to each of them to search for new businesses and update existing personal property accounts. The goal is to maintain an accurate inventory of personal property equipment located in the Township on Tax Day, which is December 31st, to be placed on the Township Assessment Roll.

Additional business personal property search efforts may be conducted by the Township Assessing Department in performance of these duties and may include the review of business licenses issued and website searches to obtain information pertinent to the Township Assessment Roll.

New Business Personal Property Parcels

Upon completion of the annual business personal property canvass and once it has been established that new assessable personal property exists, each new personal property location identified will be assigned a new parcel number with a new account established on the Township Assessment Roll. Personal Property Statements will be mailed annually on or before January 10th, in accordance with MCL 211.19 of the State of Michigan. Personal Property Forms and Instructions are also available from the State of Michigan Website at: <https://www.michigan.gov/taxes/property/forms/instructions/real-and-personal-property-statements>

Taxpayers with questions regarding the assessment of business personal property may contact the Township Assessor in person at the Township Offices located at: 3040 N Prospect Rd, Ypsilanti, MI 48198, by phone at 734-482-6099, or by email at pcalopisis@superior-twp.org

Reference:

*MCL 211.2(2) The taxable status of persons and real and personal property for a tax year shall be determined as of each December 31 of the immediately preceding year, which is considered the Tax Day, any provisions in the charter of any city or village to the contrary notwithstanding. An assessing officer is not restricted to any particular period in the preparation of the assessment roll but may survey, examine, or review property at any time before or after the Tax Day.