

Personal Property Annual Canvas Policy

To ensure accurate assessments, the Rudyard Township is required to establish a policy regarding the inspection (canvassing) of personal property.

The Rudyard Township Assessor will conduct a canvas by driving through the Township to determine if personal property has been removed or added to parcels within the Township during the preceding year. This canvas will be conducted during the month of December in order to determine the status of the property on Tax Day.*

Following the Personal Property Canvas the Assessor will mail out a personal property statement and Form L-4175 (Treasury Form 632) to the owner or person who possess assessable personal property which must be completed by the owner and returned to the Assessor by February 20 of the tax year. **

Adopted: January 1st, 2020

* 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. The location, condition and attributes of assessable property and the ownership of that property for property tax assessment purposes during the subsequent tax year are determined as of Tax Day. No change in ownership, location, taxable status or condition of the assessable property after Tax Day affects either the assessment or the liability for taxation of the assessable property, except as otherwise specifically provided by statute.

Reference: Michigan Compiled Law 5 211.2(2) and Michigan Compiled Laws 211.17

** 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, the statement is due on the next business day after February 20. The personal property statement must be received by the assessor by the due date. A postmark is insufficient to constitute timely filing. Although assessors request earlier return of the statement, and although an early return is appreciated due to the need to complete the assessment roll by the first Monday of March, the assessor cannot require filing earlier than February 20. An exception is that a qualified business seeking to have qualified personal property assessed to the user, rather than to the qualified business, as the owner, must file by February 1.

Reference: Michigan Compiled Laws 211.19 and Michigan Compiled Laws 211.8a