

## **9.0 Assessing**

### **9.1 Property Transfer Affidavit**

Michigan statutes require that the buyer, grantee, or transferee of a property notify the local assessing office when a transfer of ownership occurs. The Property Transfer Affidavit, form L-4260 is available at the township offices or at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

#### **9.1.1 Penalties**

Section 211.27b(1): "If the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(10), the property's taxable value shall be adjusted under section 27a(3) and all of the following shall be levied: (a) Any additional taxes that would have been levied if the transfer of ownership had been recorded as required under this act from the date of transfer. (b) Interest and penalty from the date the tax would have been originally levied. (c) For property classified under section 34c as either industrial real property or commercial real property, a penalty in the following amount: (i) Except as otherwise provided in subparagraph (ii), if the sale price of the property transferred is \$100,000,000.00 or less, \$20.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of \$1,000.00. (ii) If the sale price of the property transferred is more than \$100,000,000.00, \$20,000.00 after the 45 days have elapsed. (d) For real property other than real property classified under section 34c as industrial real property or commercial real property, a penalty of \$5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum \$200.00.

#### **9.1.2 Exceptions**

A transfer of real property is not a transfer of ownership if the transferee is related to the transferor by blood or affinity to the first degree and the use of the real property does not change following the transfer of ownership.

### **9.2 Real Property Exemptions**

The Assessor shall maintain a file on each exempt property. When real property is transferred, it is the buyer's responsibility to request Form 1 Application for Property Tax Exemption and provide proper documentation that the property is exempt from taxes. All property that is transferred will go on the tax roll unless Form 1 and the documentation for the exemption is received and approved by the assessor

The Assessor annually will review each exempt property to assure that the property still qualifies for the exemption. If after the review the exemption is questionable the Assessor will audit the exempt property. The audit could include a telephone conversation with the property owner, personal visit to the property, requesting or online search, their 990 or an IRS tax exempt letter to support the continued exempt status. If the Assessor has evidence that the property no longer qualifies for the exemption, the Assessor will remove the exemption, notify the taxpayer and provide them with documentation of the appeal rights.

Every five (5) years the Assessor will request a new Form 1 be completed for each exempt property.

### **9.3 Assessing Office**

Thomas Valentine is the Assessor for Almont Township. He can be reached by telephone at 810 798-8521 ext. 208 and email [almontassessor@yahoo.com](mailto:almontassessor@yahoo.com). The assessor is in the office on Tuesday and Wednesday from 9:00 am until 2:00 pm. Any questions or messages received via telephone or email will be returned within 7 business days from the date received. All in person meetings are to be scheduled in advance by calling the assessor's office. All assessing documents are subject to FOIA and must follow the FOIA procedure. Taxpayers can contact the assessor's office to informally hear or resolve disputes before the March Board of Review Meeting. All assessing records are listed on the Township website at [almonttownship.org](http://almonttownship.org), Departments-Assessing and Tax Information.

### **9.4 Veterans Exemption**

While it is legally permissible for any qualifying disabled veteran to file for exemption from property taxes under MCL 211.7b annually up until the December Board of Review, it is the policy of Almont Township assessing department to ask the qualifying veteran to file the required paperwork annually between January 1 and February 10 of each year the exemption applies.

The purpose of this policy is to allow the March Board of Review to take action on the request and therefore avoid budget adjustments and issuance and refund of any exempted property tax bills.

### **9.5 Personal Property Canvass**

Almont Township shall assess Personal property as defined in MCL211.8 applying all legal exemptions of such as defined in MCL211.9. Shall conduct annual canvass of township in the following manner.

1. In the third quarter of each assessment year (August – September timeframe) canvass township looking for permanently located business name changes and newly established business locations.
2. In the fourth quarter of each assessment year (November- December timeframe) canvass looking for mobile personal property noting their locations.
3. On or as near to tax day (December 31) as work schedule will allow revisit locations where mobile personal property was noted in fourth quarter canvass and new business were noted in third quarter canvass.
4. Enter all noted assessable personal property changes into Township computer software, listing owner (if known), assessing unit (village or township), address location and description.
5. First of new assessment year (January timeframe) mail personal property correspondence to all newly established personal property accounts located within assessment unit.

Correspondence may be individual or a combination of Treasury forms 632, 5072, 5278 or STC publications, bulletins or correspondence.

6. All year long assessing staff will be available according to township policy to answer questions, meet with taxpayers. Help taxpayers as much as work schedule, time and abilities will allow.