

SPAULDING TOWNSHIP ASSESSING OFFICE
PERSONAL PROPERTY ANNUAL CANVAS POLICY
ADOPTED 9-4-2025

The Spaulding Township Assessing office, after printing a Personal Property Canvas report from the BS&A System, will conduct a canvas utilizing said report by driving the Township to determine if businesses previously on the assessment roll currently exist, or to add newly discovered businesses to the assessment roll.

The canvas will be conducted annually during the month of December in order to determine the status of the property on Tax Day.

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.

Following the Personal Property canvas, the assessing office will remove or add to the BS&A system any discontinued or new businesses discovered during the canvas. Mailings will follow of 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) to the owner or person who possesses assessable personal property not previously reported as exempt. Previously exempt properties would be those who have previously filed 5076 forms claiming less than \$80,000 TCV 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 20th of each tax year. If February 20th is a Saturday, Sunday or Holiday, these forms are required to be filed by the next business day.