

Spaulding Township Assessing Department
Policy & Procedures for Public Inspection of Records
Adopted 9-4-2025

Public Inspection of Records

Upon receiving a verbal request to inspect township records, the township shall furnish the requesting person with a reasonable opportunity and reasonable facilities for inspections and examination of its public records. A person shall be allowed to inspect public records during usual business hours, not more than four hours per day, Monday through Friday. The public does not have unlimited access to township offices or facilities, and a person may be required to inspect records at a specified counter or table and in view of the township personnel.

Township officials, appointees, staff and consultants/contractors assisting with inspection of public records shall inform any person inspecting records that only pencils and no pens or ink, may be used to take notes.

In coordination with the official responsible for the records, the FOIA coordinator shall determine on a case by case basis when the township will provide copies of original records, to all for blacking out exempt information, to protect old or delicate original records, or because the original record is a digital file or database not available for public inspection.

The FOIA coordinator is responsible for identifying if records or information requested by the public is stored in digital files or email, even if the public does not specifically request a digital file or email.

A person cannot remove books, records or files from the place the township has provided for the inspection.

No documents shall be removed from the office of the custodian of those documents without permission of that custodian, except by court order, subpoena or for audit purposes. The official shall be given a receipt listing the records being removed. Documents may be removed from the office of the custodian of those documents with permission of that custodian to accommodate public inspection of those documents.

Questions may be directed to the Assessor 989-777-0950 or e-mailed to office@spauldingtwp.com, response to all inquiries will be promptly addressed and not to exceed 7 days. If you wish to meet with the Assessor, please call the number listed. If the Assessor is not available, leave a message and the Assessor or Associate will return your call to schedule an appointment. Most assessing information is available at the Township website, office@spauldingtwp.com. Also, for your convenience, some assessing information is available at Saginaw County GIS site, (www.sagagis.org). After assessment notices are received, if you wish to meet with the assessor prior to the March Board of Review to discuss or resolve a dispute contact the Assessor at 989-777-0950 to schedule an appointment.

Current office hours: Monday, Tuesday & Thursday 10:00 am through 3:00 p.m.
Wednesday Noon through 5:00 p.m.

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.

Spaulding Township

Policy and Procedures for Granting / Denying and Auditing Property Exemptions

Adopted 9-4-2025

1. Applicants requesting or believed to be qualified for exemption from property taxes when no other procedures are in place must first file with the assessing department the attached application along with all required attachments.
2. Each application will be reviewed by the Township Assessor to determine if the applicant meets all legal requirements. If requested by the Assessor, the application will also be reviewed by the Township Attorney.
3. A property canvas will be made annually by the assessing department on all qualified applicants to ensure the properties are used for the purpose intended in the original application. Upon completion of this canvas, any properties that do not appear to comply with the original application will receive a letter of the question as well as a new application. Failure to respond to the letter of the question and/or new application will result in the property being placed back on the tax roll.
4. Every five years a new application will be mailed to all qualified exempt properties requesting all changes corrected from the original application as well as updates on all required attachments.

APPLICATION FOR EXEMPTION OF REAL AND/OR PERSONAL PROPERTY

INSTRUCTIONS TO THE APPLICANT:

1. To be eligible for exemption(s), the property must have been owned and occupied by the applicant on December 31st of the year preceding the assessment for which exemption is sought.
2. Application for exemption must be filed no later than the December 31st of this year.
3. Any change in occupancy, use or sale of the property needs to be reported immediately to the Assessor's Office.
4. If you need additional space to respond to any of these questions, please attach your response on a separate sheet of paper indicating which question(s) you are referencing.

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5. The undersigned applicant requests exemption of the following: Real property
 Personal property
 Both Real and Personal

6. Address of the property _____

7. Parcel Number(s) _____

8. Name of applicant/organization requesting exemption _____

9. Name of organization or individual(s) owning the real and/or personal property

10. Contact person _____ Phone _____

11. Relationship of contact person to organization _____

12. Internal Revenue Service Identification # _____

13. State of Michigan Corporate ID # _____

14. Please indicate under what State statute the applicant is claiming to be exempt from taxation.

- Elderly or handicapped Housing owned by certain nonprofit organization (tax to be paid by State of Michigan 211.7d).
- Property of a non-profit theater, library, education or scientific institution (211.7n)
- Property of a nonprofit charitable institution (211.7o)

23. Please list the names, addresses and telephone numbers of all current officers and members of the Board of Directors.

24. Please state the dates of the two prior board meetings and who attended.

25. How many officers, directors, and employees do the applicant employ that receives salaries?

26. Please indicate all sources of funding of the applicant and the percentage each source contributes to the total.

27. Has the use of the property changed significantly at any time? If yes, please explain.

28. If you are seeking an exemption as a charitable, benevolent, educational, public health or youth organization....

a. Please describe the exact type of services that the applicant provides.

b. Please describe the population or group that the applicant serves

c. Please describe how the recipients of the services provided by the applicant are selected.

- d. Does the applicant discriminate on the bases of color, race, sex, religion or creed, age, national origin or marital status in providing your services?
- e. Does the applicant charge a fee for services? If yes, explain how fees are determined.

29. **REQUIRED ATTACHMENTS** – Please provide the following for the applicant and each organization named.

- 1. Copy of Articles if Incorporation
- 2. Copy of By-Laws
- 3. Copy of instrument by which property was acquired(deed, land contract, bill of sale)
- 4. Copy of any pamphlet or other information or literature describing the functions of the organization.
- 5. Copy of previous three years of Income Tax filings, including 990 forms (regardless of the location at that time),
- 6. Copy of all leases including sub-leases in effect at the subject property during the calendar year.

30. I hereby swear that the above information is true and complete.

Applicants Name

Applicants Signature

Applicants Title

Applicants e-mail address

This form needs to be completed and returned to the Assessor's office by December 31st of this year. Return to:

Carrollton Township Assessing Office
1645 Mapleridge
Saginaw MI 48604

If you have questions, you may call the assessing department at 989-754-4611 ext. 109

FOR OFFICE USE ONLY

_____ MEETS LEGAL REQUIREMENTS

EXEMPTION QUALIFIES UNDER SECTION _____

REASON: _____

_____ DOES NOT MEET LEGAL REQUIREMENTS

REASON: _____

Township Assessor

Date

The official notification of the taxable status will be the annual assessment change notice.

Taxpayers may appeal the assessor's determination to the March Board of Review. The dates and times will be listed on the assessment change notice.