



1720 Riverview Drive, Kalamazoo, Michigan 49004.

Assessing Department

Annual Business Personal Property Canvass Policy & Procedures

Adopted March 2023

In order to facilitate the accuracy of its assessing records, the Charter Township of Kalamazoo has established a policy for best practices regarding the inspection/canvassing of business personal property located within the Township.

The Basic Goals of the Annual Business Personal Property Canvass are:

1. 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.
2. 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 Township Assessment Roll.
3. 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 Kalamazoo will be maintained in accordance with this policy by the Township Assessing Department on an annual basis.

Canvass and Identification of Business Personal Property Situs

- Annual property inspections are conducted of 20% of the parcels within the Township of Kalamazoo by the Township Assessing Department in accordance with the requirements of the State Tax Commission. In complying with these requirements, 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 whereby the Township Assessing Department, by means of driving systematically around the Township, shall seek out new businesses and update existing personal property accounts to maintain an accurate record and inventory of personal property equipment located in the Township on "Tax Day"*, 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 <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 1720 Riverview Drive, Kalamazoo, by phone at 269 381-8083 ext.118 or by email at Assessor@KTwp.org

Reference:

*MCL 211.2(2) the taxable status of real and personal property for a tax year shall be determined as of each December 31 of the immediately preceding year, which is considered "tax day". 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.