

TOWNSHIP OF MANCHESTER ASSESSING OFFICE POLICY & PROCEDURES FOR
TAXPAYER ACCESSIBILITY TO ASSESSOR'S OFFICE & PUBLIC INSPECTION AND
COPYING OF ASSESSING RECORDS

Township of Manchester

668 S Macomb; P O Box 668; Manchester MI 48158

Phone (734)428-7090 – Fax (734)428-7935

E-mail: mtwp_assessor@sbcglobal.net

www.twp-manchester.org

TAXPAYER ACCESSIBILITY TO ASSESSOR'S OFFICE

The Township of Manchester Assessing Office (**Patricia Zamenski, Assessor**) is available for business on Wednesdays from 10:00 a.m. – 12:00 noon by telephone at (734)428-7090 x115 for walk-ins or appointments.

The Township of Manchester Assessing Office can be reached by email at mtwp_assessor@sbcglobal.net.

Estimated response time for any direct inquiry with the Assessor will not exceed **7 (seven)** days.

Record cards requested from the Assessor's Office can be obtained online at BSA (<https://bsaonline.com/?uid=1905>) for a fee, by email, USPS, or taxpayers may arrange personal pick up at the Township of Manchester Hall.

If a taxpayer wishes to have an informal meeting to discuss any assessment questions prior to the March Board of Review Meetings, they may do so by contacting the Assessor by email or telephone call. Either an in-person meeting or telephonic meeting can be arranged depending on the severity of the issue at hand and the individual taxpayer's request.

PUBLIC INSPECTION AND COPYING OF ASSESSING RECORDS

The Township of Manchester Assessing information is available 24/7 through the BS&A website at <https://bsaonline.com/?uid=1905> or at the Township Hall on Wednesday between 10:00 a.m. and 12:00 noon.

Requests for public inspection and copying of assessing records may be made by telephone, email, USPS or in-person.

For properties other than the taxpayer properties, said requests may be directed to the FOIA coordinator, Township Clerk, responsible for said assessing records.

Danell Proctor, Manchester Township Clerk can be reached at 734-428-7090 x110 or emailed at mtwp_clerk@sbcglobal.net.

Any request made pursuant to Michigan's Freedom of Information Act, shall be made to the FOIA coordinator and shall be subject to the statutory requirements of FOIA.

TOWNSHIP OF MANCHESTER ASSESSING OFFICE
PERSONAL PROPERTY ANNUAL CANVAS POLICY

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The Township of Manchester Assessing Office, after printing a Personal Property Canvas Report from the BS&A software system, will conduct a canvas utilizing said report by driving the Township to determine if businesses previously on the assessment roll currently exists 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.*

Following the Personal Property canvas, the assessing office will remove or add to the BS&A system any discontinued or new business discovered during the canvas. Mailings will follow of Personal Property Statements 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. Also starting in 2023 owners of personal property between \$80,000 and \$180,000 can file for exemption if they file both a 5076 and a 4175.

The deadline for filing the previously stated forms and the EMPP Form 5278 with the assessing office is February 20th of each tax year**

*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.

**Persons or entities who either own or possess assessable personal property on Tax Day, or who 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, this form and accompanying personal property statement must be filed the next day that is not a Saturday, Sunday, or legal holiday of that year. This also pertains to the filing of Form 5076 and EMPP Form 5278.

Adopted August 15, 2023, by the Manchester Township Board

TOWNSHIP OF MANCHESTER ASSESSING OFFICE
EXEMPTION POLICY

Township of Manchester

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Property Transfer Affidavit

Review and process all filed property transfer affidavits. 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

Principal Residence Exemption (2368), Request to Rescind Principal Residence Exemption (2602) , &/or Conditional Rescind Exemption (4640)

Review and process all filed forms 2368, 2602 and 4640 principal residence exemptions. All forms are available at the township offices or at www.michigan.gov/statetaxcommission. The Township of Manchester must receive original forms (wet ink) and not computer generated signatures.

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 an 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 an application and 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 application be completed for each exempt property.

Assessing Office

Patricia Zamenski is the Assessor for the Manchester Township. She can be reached by telephone at 734-428-7090 ext. 115 or by email at mtwp_assessor@sbcglobal.net. The assessor is in the office on Wednesday from 10:00 a.m. until 12:00 noon. Any questions or messages received via telephone or email will be returned within 10 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.

Veterans Exemptions

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 the Township of Manchester assessing department to ask the qualifying veteran to file the required paperwork annually between January 1 and March 8 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 therefor avoid budget adjustments and issuance and refund of any exempted property tax bills.

Personal Property Canvas

The Township of Manchester shall assess personal property as defined in MCL 211.8 applying all legal exemptions of such as defined in MCL 211.9. Shall conduct annual canvas of the township.

Adopted August 15, 2023, by the Manchester Township Board