HUMBOLDT TOWNSHIP
ASSESSING DEPARTMENT
Personal Property Annual Canvas Policy

The Township of Humboldt Assessing Department, 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.*

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 211.9o (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 above 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 have 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.

POLICY DECLARED ADOPTED BY HUMBOLDT TOWNSHIP BOARD FEBRUARY 10TH, 2025.