

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN
Assessing Office Policies & Procedures

Assessor:	Taylor Elder, MCAO
Phone Number:	(231) 679-4945
Email Address:	elderassessing@gmail.com
Mailing Address:	1893 80 th Ave Ewart, MI 49631

Table of Contents

Page 1 - Policy under which its assessor's office is reasonably accessible to taxpayers.

Page 2 - Policy for Public Inspection of Assessment Records

Page 3 - Policy for Assessor Inspection & Field Work (Page I)

Page 4 - Policy for Assessor Inspection & Field Work (Page II)

Page 5 - Procedures for Granting and Removing Real Property Exemptions

Page 6 - Policy for Personal Property Canvas

Page 7 – Date of Board Approval

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

Policy under which its assessor's office is reasonably accessible to taxpayers. MCL 211.10g(1)(c)

Assessor: Taylor Elder, MCAO
Phone Number: (231) 679-4945
Email Address: elderassessing@gmail.com
Mailing Address: 1893 80th Ave
Evart, MI 49631

- a. Estimated response time for inquiries: Within 5 business days.
- b. In-person meeting with the assessor: The assessor does not hold regular office hours in Fork Township. In-person meetings can be arranged by contacting the assessor. Meetings will be scheduled within 2 weeks at the Township Hall, or another mutually agreed upon location.
- c. For inspection or reproduction of assessment records: contact the assessor. Meetings will be scheduled within 2 weeks at the Fork Township Hall, or another mutually agreed upon location. To request copies of assessment records, contact the assessor. *(Policy for inspection of public records Page 2)*
- d. Process to informally resolve disputes before the March meeting of the Board of Review: The assessment change notices are mailed by first class mail to every property within the Township at least 14 days prior to the March Board of Review appeal meetings. Taxpayers may Contact the assessor to discuss the property's classification, assessed value, taxable value, principal residence exemption, qualified agricultural exemption, or any other matter.
- e. If it is felt that this policy has not been adhered to, the Township Supervisor or Clerk should be notified of such.

**TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN**

Policy for Public Inspection of Assessment Records

Assessor: Taylor Elder, MCAO
Phone Number: (231) 679-4945
Email Address: elderassessing@gmail.com
Mailing Address: 1893 80th Ave
Evart, MI 49631

Policy for Public Inspection of Assessment Records

The Michigan General Property Tax Act, MCL 211.10a, provides that all property assessment rolls and property appraisal record cards shall be available for inspection and copying during customary business hours. MCL 15.234 provides that no charge can be imposed for the inspection of public records; however, a reasonable charge may be made for copies of public records.

Township's policy for inspection and copying of assessment records is as follows:

- a. Property assessment rolls and property record cards are available for inspection by appointment. Appointments can be made by contacting the assessor by phone or email.
- b. Emailed or mailed copies of property record cards may be requested by contacting the assessor. (Property owner's record cards copied at no cost to property owner, other copies \$1/page)
- c. Township provides taxpayers online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors on the township website www.mecostacounty.org
- d. All other assessment records are available for inspection and copying by appointment. Appointments can be made by contacting the assessor by phone or email.
- e. Any exempt information in any assessment record, such as social security number, will be deleted prior to providing a copy of that record for inspection or for copying.
- f. Requests for excessive copies of assessment records may be subject to a charge based on the actual cost of providing the copies per MCL 15.234.
- g. Personal property statements and confidential real property statements are not available for public inspection.

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

Policy for Assessor Inspection & Field Work
Page I

Assessor: Taylor Elder, MCAO
Phone Number: (231) 679-4945
Email Address: elderassessing@gmail.com
Mailing Address: 1893 80th Ave
Ewart, MI 49631

The State Tax Commission recommends that assessors inspect 20% of properties in their local unit annually. Inspection (record card review) is defined as physically measuring and listing all properties elements, including but not limited to class of construction, square footage, listing of improvements (garages, decks, porches, etc.).

The first step in an inspection program is to ensure that all real property owners, both residents and business owners, are made aware that an inspection (record card review), will be conducted in their area. Letters or postcards of introduction should be mailed to the owners of property selected for inspection no less than 14 days prior to the start of the inspection.

During an inspection it is appropriate for the assessing officer to ask questions regarding the interior of their property to ensure accurate information without entering the premises. Personnel performing field inspections may also issue a questionnaire to request access to the property if gated or to verify information if the owner/occupant is not available.

Fieldworkers are advised of the following:

- a. **If a property owner or occupant requests that personnel performing fieldwork leave their property, they should do so immediately and without question.**
- b. If access to the property has not been denied by the property owner, it shall be presumed that the assessing officer has permission to enter the property for the purpose of conducting routine field inspections and performing duties related to property assessment. Such entry shall be limited to areas reasonably necessary to complete the inspection and shall be conducted in a professional manner.
- c. At the sole discretion of the Assessing officer, if he or she feels uncomfortable or threatened, he or she will vacate the premises and use alternative methods for assessment of the property.
- d. All personnel working on the inspection must carry a photo identification card to present to property owners during their inspection and will wear reflective vests.
- e. Business cards or door hangers with inspection and Assessing Office contact information are to be left on every door when a property owner or occupant is not on the premises during the inspection. Every effort must be made to request permission to measure before walking around a building or property.

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

Policy for Assessor Inspection & Field Work

Page II

- f. If the owner/ occupant is home, the personnel performing fieldwork will discuss why they are there and what they are there to look at and will provide a business card or door hanger with Assessing Office contact information.
- g. There are **NO** circumstances under which it is proper for personnel performing fieldwork to look in the windows of a home or other buildings.
- h. Sketches should include measurements of all buildings and other components such as decks and sidewalks etc. As the buildings are being measured, the distances of various components from a certain point (the 6 x 12 deck is 6 ft from the corner or the 1 story addition is 8' past the 2-story part, although not actual square footage dimensions, they do provide locations, for reference.
- i. Sketches should also show the general location of all buildings in reference to the road or driveway which is always located at the bottom of the sketch.
- j. Photos may be taken of all the buildings located on the property.
 - Main building (example- home, cabin, commercial building)- Front, sides, back and any questionable features
 - Outbuildings (example- garage, barns, sheds) - Front, back and any questionable features
- k. In the event that "No Trespassing" signs are posted on a property, the assessing officer may continue with routine inspection activities unless the signage specifically prohibits entry by the assessor or township personnel.
- l. In the event of a gated driveway, the assessing officer may walk a reasonable distance beyond the gate to inspect buildings and improvements or, if access is not practical, may use alternative methods to estimate the assessment.
- m. If a property owner requests an appointment for a field inspection, the assessing officer will make a reasonable effort to accommodate the request at a mutually convenient time.
- n. Interior inspections will be done at the sole discretion of the assessor. If required or requested, the assessor may ask a township board member to accompany the assessor at an agreed upon time by all parties.

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

Procedures for Granting and Removing Real Property Exemptions

Assessor: Taylor Elder, MCAO
Phone Number: (231) 679-4945
Email Address: elderassessing@gmail.com
Mailing Address: 1893 80th Ave
Evart, MI 49631

Township of Fork, MECOSTA County is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions.

Initial Request

Taxpayers who wish to apply for a real property exemption must first complete and submit an application adopted by the Office of the Township Assessor. The completed application will be scanned and retained on file and will include all documents submitted by the taxpayer to support the request for exemption. The Township Assessor shall review the application and either approve or deny the application. Written notice shall be provided to the taxpayer.

Existing Exemptions

Existing exemptions shall be reviewed annually by visiting a property and reviewing the exemption file. Adjustments to the status of the exemption may be made by the Assessor upon review. The Assessor may request that a new application be completed as part of the review process if it is believed that the exemption status of an applicant has changed.

Removing Exemptions

If the Assessor has sufficient evidence that the taxpayer no longer qualifies for the real property exemption, they need to immediately remove the exemption and send proper notification to the taxpayer outlining their appeal rights. If the Assessor does not receive sufficient supporting documentation accompanying the application the Assessor should also send the taxpayer denial information along with their appeal rights.

Assessors do not have the authority to grant/approve exemptions that are not complete. Applications that are submitted without proper documentation are considered to be incomplete.

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

Policy for Personal Property Canvas

Assessor: Taylor Elder, MCAO
Phone Number: (231) 679-4945
Email Address: elderassessing@gmail.com
Mailing Address: 1893 80th Ave
Ewart, MI 49631

REQUIREMENTS

State Tax Commission Supervising Preparation of the Assessment Roll Requirements

8. The assessor or the assessor's assistant(s) must perform the following specific duties annually; (h) Conduct personal property canvasses.

10. Pursuant to MCL.211.10e, the assessor or the assessor's assistant(s) must use and maintain the following assessment records; (b) Personal property record card system.

PROCEDURES

The following procedures will be followed annually to meet the requirements of conducting a personal property canvass and maintaining a personal property record card system

- a. While performing fieldwork, appraisers will note businesses (new and existing) that they come across.
- b. Building permits will be reviewed for any new commercial/industrial business or change of use to commercial/industrial.
- c. Beginning December 1st, the businesses will have a desk reviewed and visited to note changes and add new accounts/parcel numbers.
- d. All personal property accounts/parcel numbers will have a related real property number entered in the database.
- e. A property identification number will be assigned if needed.
- f. Personal Property accounts/parcel numbers will NOT be inactivated until either written verification from the owner or confirmed by a site visit
- g. Personal Property Statements will be sent to every nonexempt account/parcel number in the database as required by the GPTA.

TOWNSHIP OF FORK
MECOSTA COUNTY, MICHIGAN

The foregoing policies and procedures was moved by _____
and supported by _____.

Upon a roll call vote the following voted:

Lori Helmer	Aye	Nay	Absent
Roberta Hazen	Aye	Nay	Absent
Patti McNeilly	Aye	Nay	Absent
Mitch Mackersie	Aye	Nay	Absent
Dave Dowell	Aye	Nay	Absent

The Supervisor declared the policy: Adopted Denied
_____, Township Clerk

I, Roberta Hazen, the duly elected and acting Clerk of Fork Township, hereby certify that the foregoing policy was adopted by the township board of said township at the regular meeting of said board held on _____ at which a quorum was present by a roll call vote of said members as hereinbefore set forth; that policy was ordered to take immediate effect.

Roberta Hazen, Clerk