

## POKAGON TOWNSHIP

### Supervising Preparation of the Assessment Roll Policy

Michigan Compiled Law (MCL) 211.10d(9) states, "An assessor who certifies an assessment roll which he or she did not have direct supervision is guilty of misdemeanor," When sign the assessment roll, Assessors of Record are required to annually certify that they have met the following guidelines:

1. Form 4689, STC Request for Changes in Personal or Employment Information for a Certified Assessor, must be filed with the State Tax Commission by the certified assessor within 30 days of becoming the Assessor of Record for a local unit of government or Equalization Director for a county, or when a change in contact information occurs,
- 2 The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
3. The Assessor or the Assessor's assistant timely deliver the certified assessment roll (Original hard copy) to the local Board of Review for its required March meetings,
- 4 The assessor or the assessor's assistant(s) must timely deliver an original hard copy of the assessment roll to the County equalization department, this assessment roll is to have attached a post-Board of Review certificate which must be signed by the Board of Review,
5. The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.
6. The assessor must complete, sign (where applicable), and timely submit State Tax' Commission Forms L-4021 and L-4022. These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.
7. The assessor must file all required State Tax Commission and equalization forms in timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative Rules).
8. The assessor or the assessor's assistant(s) must perform the following specific duties annually (if an assistant, the assessor must have direct supervision in all of the following 5 tasks):

- a. Appraise and assess taxable property (including new construction and including: ensuring the taxable value uncapping of property following transfers of ownership).
- b Prepare and maintain the assessment roll, property classifications, pro descriptions, special act rolls and other assessment records and have an establish procedure to update records on a regular basis.
- c. Attend Board or Review meetings if requested by the Township or City.
- d Attend meetings with the public at the Township office.
- e. Assist legal counsel in the prosecution assessment administration activities.
- f. Appear before the Michigan Tax Tribunal (both the Entire Tribunal, Residential Claims and the Small Claims Division) to defend tax appeals.
- h. Conduct property canvasses.
- i. Ensure the accuracy of land divisions and
- j. Respond to general inquiries for assessed records made under the Freedom of Inform, in MCL 211.10a must be made accessible and available for inspection by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township Supervisor, office /home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
- k Provide reports to the Township or City government body when requested.
- l Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the Uniform Standards the State Tax Commission's Assessor's MCI

9. Pursuant to MCL 211.10e the assessor or the assess version of the State Tax Commission Assessor Mm:

10. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use, maintain and calculate as necessary, the following assessment records:

- a. appraisal record card system
- b. Personal property record system
- c. Tax (cadastral) maps
- d. Economic condition factor determinations
- e. Land value determinations
- f. Current year assessment roll
- g. Photos of dwellings and outbuildings affixed to appraisal

record cards and/or stored electronically using assessing software.

- h. Homeowner's principal residence and qualified agricultural property exemption documents
- i. Record of site visits to individual parcels.
- j. Historical assessment data

11. The assessor or the assessor's assistant(s) must ensure that the assessment roll contains the following information:

- a. Name and address of property owner
- b. Legal description or approved parcel identification number
- c. School district code
- d. Property classification
- e. Assessed valuation
- f. Capped valuation
- g. Taxable valuation
- h. Board of Review valuation column
- i. Michigan Tax Tribunal and/or State Tax Commission valuation column
- j. Homeowner's principal residence or qualified agricultural property exemption percentage
- k. Date Of last transfer of ownership
- l. Leasehold improvements identifier,
- m. The value of Mathieu Gast non-considered improvements (under MCL 211.27), if applicable

12. The assessor or the assessor's assistant(s) must ensure that the true cash value on sale record cards match the true cash value indicated by the assessor's value on the assessment roll.