

Electronic Signature Declaration for Real and Personal Property Statements

Issued under Public Act 267 of 2002. Filing is voluntary.

INSTRUCTIONS: Michigan Compiled Law (MCL) 211.19 allows the use of an electronic signature on a Real Property Statement and on a Personal Property Statement (Form 632 - L-4175) filed electronically. An individual desiring to use an electronic signature on a Real or Personal Property Statement must first properly complete this form and submit it to the Assessment and Certification Division of the Michigan Department of Treasury. Upon receipt of a properly completed Form 3976, the Assessment and Certification Division will issue a personal identification number (PIN) by conventional mail to the person who signs this form. This PIN may then be used in lieu of an actual signature when filing a Real or Personal Property Statement electronically. The PIN expires one year from the date of issuance.

Name and Address (City, State, ZIP Code) of Person Authorized Below to Obtain this Request	Taxpayer Name
	Contact E-mail Address
	Contact Telephone Number

The State Tax Commission has adopted a procedure for acceptance of electronic signatures by local tax collecting units. This procedure is provided on the reverse side of this form. The user of this form is strongly urged to read this procedure before completing this form.

THIS FORM IS CONSIDERED **CONFIDENTIAL** AND INFORMATION ON THIS FORM IS TO BE USED ONLY IN THE ASSESSMENT PROCESS.

DECLARATION

State of _____	County _____
ss _____	
I, _____, being duly sworn, depose and say that each Real Property Statement containing the personal identification number to be assigned to me by the Assessment and Certification Division, is a true and complete statement of all real property owned by me in the assessing district for which the statement is made on the date of the statement. I further depose and say that each Personal Property Statement containing this personal identification number is a true and correct statement of all tangible personal property owned or held by _____ in the assessing district for which the statement is made on the 31st day of December immediately preceding the year of the personal property statement.	
Must be signed by owner, partner, corporate officer, or a duly authorized agent with attached Power of Attorney, Letter of Authority, etc.	
Signed (Must be actual signature)	Title

REQUIRED NOTARIZATION

Subscribed and sworn to before me this _____ day of _____, 20_____.	
Notary Public, State of _____	County _____
ss _____	
Signature of Notary Public	My Commission Expires
Printed Name of Notary Public	Acting in the County of _____

FOR ASSESSMENT AND CERTIFICATION DIVISION USE ONLY

PIN Number	Issuance Code
Date of PIN Issuance	Date of PIN Expiration

Mail the ORIGINAL declaration to:
Michigan Department of Treasury
Assessment and Certification Division
P.O. Box 30790
Lansing, MI 48909-8290

If you have any questions, contact the Michigan Department of Treasury Assessment and Certification Division at (517) 373-0500.

State Tax Commission Electronic Signature Policy

"1. An individual desiring to use an electronic signature on a Real or Personal Property Statement shall first properly complete Form 3976, *Electronic Signature Declaration for Real and Personal Property Statements*, and submit this form to the Assessment and Certification Division of the Michigan Department of Treasury. This form is hereby incorporated as part of the State Tax Commission procedure for acceptance of electronic and facsimile signatures by local tax collecting units. . .

2. The Assessment and Certification Division will review the submitted form and, if properly completed, will issue a personal identification number by conventional mail to the individual who signed the form. **Personal identification numbers are to be treated as confidential information** (to be disseminated only for use in the assessment process) and will not be issued over the telephone. Upon written request, personal identification numbers may be issued by facsimile or by electronic mail.

3. Upon receipt of the personal identification number form the Assessment and Certification Division, an individual may use the number in lieu of his or her actual signature on Real and Personal Property Statements which are filed electronically, until expiration of the personal identification number. Personal identification numbers will expire one year from the date of issuance.

4. Personal identification numbers can be verified after their use by assessment administration personnel by completing Form 3979, *Request for Verification of Personal Identification Number Used on a Real Personal Property Statement*, and by sending this form to the Assessment and Certification Division. Form 3979 is hereby incorporated as part of the State Tax Commission procedure for acceptance of electronic and facsimile signatures by local tax collecting units. . . Upon receipt of Form 3979, the Assessment and Certification Division will release a copy of Form 3976 (showing the personal identification number issued and the signature of the individual to whom this number was issued) to the requesting party.

5. Local tax collecting units shall accept (non-expired) personal identification numbers which have been issued by the Assessment and Certification Division as electronic signatures on Real and Personal Property Statements filed electronically, unless the local tax collecting unit has not provided for the electronic filing of such statements.

Properly completed Forms 3976 filed by February 1 will be processed by the Assessment and Certification Division and personal identification numbers issued by February 15 (five days before the statutory filing deadline for Personal Property Statements). Even if properly completed Forms 3976 are received after February 1, every attempt will be made to process them by February 20. However, these forms will be processed on a first-come first-served basis with no guarantee that a personal identification number will be issued prior to February 20." (Emphasis added)