

# MTO Shared Secrets

Prior to accessing the electronic ESA statement in Michigan Treasury Online (MTO), the user's relationship to the taxpayer account must be verified. To verify, the user must know three shared secrets from the *Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment* (Form 5278) that was filed with the assessor by the taxpayer. These three items are 1) the personal property parcel number from any affidavit reported for the business being registered, 2) the cost reported for that personal property parcel for any year, and 3) the corresponding year for which that cost was reported.

The parcel number shared secret can be found in the upper right corner of the first page of Form 5278. This number must be entered *exactly* as it was entered on the form (including spaces, dashes, or other special characters).

**Note: if the personal property parcel number is not being recognized, it may be necessary to contact the local assessor to determine the parcel number that the local unit of government reported to the Department of Treasury.**

Michigan Department of Treasury  
5278 (Rev. 04-16)

Reset Form

Parcel Number  
01-23-123-456-78 2016

**Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment**

Issued under the authority of the General Property Tax Act, Public Act 206 of 1893, and the Essential Services Assessment Act, Public Act 92 of 2014. Filing is mandatory.

DO NOT COMPLETE THIS AFFIDAVIT AND STATEMENT UNLESS THE PERSONAL PROPERTY MEETS THE DEFINITION OF ELIGIBLE MANUFACTURING PERSONAL PROPERTY (EMPP) (Personal property that does not meet the definition should be reported on Form 632, Personal Property Statement). Report only one personal property parcel on this affidavit/statement and enter the parcel number at the top of this page.

Revised November 31, 2015 (for the 2016 assessment year). Modified new personal property and modified previously existing personal property located

The other two shared secrets can be found on the same line on Page 4 (Part 3: Essential Services Assessment Statement) of Form 5278. Choose a line from either Part 3, Section 1 or Part 3, Section 2 that contains a value and enter the cost reported as the "Fair Market Value" in MTO. Then enter the four-digit year corresponding to that reported cost. You cannot use a year for which no cost was reported.

**Note: The year and cost must come from Part 3 of Form 5278. Only values entered into Part 3 of Form 5278 were reported to the Department of Treasury. MTO will not recognize values from Part 2.**

Part 3, Section 1: Report of Qualified New Personal Property (MCL 211.9m) and Qualified Previously Existing Personal Property (MCL 211.9n)  
Report 100% of the Eligible Manufacturing Personal Property's fair market value at the time of acquisition by the first owner. Include the cost of freight, sales tax, and installation, and other capitalized costs (except capitalized interest). Report Construction in Progress (CIP) as defined in MCL 211.9m(8)(c) in this part of the Statement. A list of all certification numbers must be attached to this form.

Year Placed in Service	Total Cost
2015 & CIP	\$ 120,000
2014	\$ 33,200
2013	\$ 50,000
2005 & Prior	
Total	

If you continue to have problems logging in, please contact the Essential Services Assessment Unit at [ESAQuestions@michigan.gov](mailto:ESAQuestions@michigan.gov) or 517-241-0310.