

Public Acts 261-264 of 2017 were signed into law on December 28, 2017. These Acts made several changes that affect both the Small Business Taxpayer Exemption and the Eligible Manufacturing Personal Property Exemption (EMPP).

P.A. 261 changes the deadline for filing the Small Business Taxpayer exemption to February 20, 2018 and changed Form 5076 from an Affidavit to a Statement. This allows the assessor to accept either a facsimile or electronic signature on Form 5076. Form 5076 has been updated to reflect these statutory changes and is available on at this link:

http://www.michigan.gov/documents/treasury/5076f_493854_7.pdf

P.A. 261-264 also changed the statute to allow assessors to accept a postmark by February 20, 2018 for Form 5278 to claim the EMPP exemption. Form 5278 and Form 632 (Personal Property Statement) have been updated to reflect these statutory changes and is available at these links:

http://www.michigan.gov/documents/taxes/5278_500796_7.pdf

http://www.michigan.gov/documents/taxes/632_10-17_Final_603673_7.pdf

Finally, P.A. 261-264 changed the appeal procedure for both the Small Business Taxpayer Exemption and the EMPP Exemption. Taxpayers who miss the filing deadline for either exemption may file a late application directly with the March Board of Review. The March Board of Review should grant the exemption as long as the taxpayer otherwise qualifies for the exemption. Both the Assessors Guide to the Small Business Taxpayer Exemption and the Assessors Guide to EMPP and ESA have been updated to reflect these statutory changes.

We have received several questions over the past few days about these statutory changes and how they affect 2018 filings. Specifically;

1. **If a local unit has already mailed out Form 632 to their taxpayers do they have to resend those forms?** No, if a local unit has already mailed out Form 632 they do not have to resend the new version of the Form. The only changes to the Form were in the instructions and introduction. The same is true for any Form 5076 and Form 5278 that a local unit has already provided to taxpayers.
2. **If a taxpayer files using the version of Form 5076, Form 5278 or Form 632 that was published prior to the statutory changes, can we accept that filing?** Yes you can accept a filing of a prior version of the 2018 Forms. The only changes to the forms were due dates and instructions regarding filing and appeals. It is critically important that any taxpayer that late files – meaning a filing of Form 5076 or Form 5278 that was not postmarked February 20th or earlier – be fully informed that they have the right to late file directly with the March Board of Review. Assessors are encouraged to call any taxpayer that late files to inform them of this change.
3. **Can I accept a postmark of February 20th on Form 632 (Personal Property Statement)?** No, the statute did not change to allow the acceptance of a postmark for Form 632 the Personal Property Statement.