

To be filed with:

## Real Property Statement December 31, \_\_\_\_\_

Issued under authority of the General Property Tax Act (See Section 211.19 on page 2.) Filing is mandatory. Failure to file is punishable by fine and/or imprisonment.

Name of Business				
Business Address (Street or P.O. Box)		City	State	ZIP Code
Type of Organization				
<input type="checkbox"/> Corporation		<input type="checkbox"/> Individual		<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> Partnership		<input type="checkbox"/> Limited Partnership		
Owners' Names (if assumed name firm)		Nature of Business	Location of Main Office	

LAND			LAND IMPROVEMENTS		
Year Purchased	Size	Cost	Year	Type	Cost
<b>TOTAL</b>			<b>TOTAL</b>		

BUILDING ATTACHED EQUIPMENT				REAL PROPERTY CONSTRUCTION IN PROGRESS			
Year Built	Year Purchased	Type	Cost	Year Started	Completion Date	Type of Construction	Cost
<b>TOTAL</b>				<b>TOTAL</b>			

### CERTIFICATION

*I hereby declare that the above is a complete and true statement.*

Signature of Owner (Buyer)	Date
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## **Instructions for Completing Form 3663, *Real Property Statement***

**LAND-** List size as dimensions for lots and as acreage for large parcels. Give year purchased and cost for each acquisition.

**LAND IMPROVEMENTS-** List all major improvements to land such as: paving, railroad sidings, fencing, tanks, water system, docks, wharves, retaining walls, septic tanks, disposal fields, sewage treatment facilities, roads, and bridges, etc., giving year built or acquired and the original cost.

**BUILDINGS-** List each building separately giving the year built or acquired, type of building (store, office, manufacturing, warehouse, power house, garage, gas station, shed, etc.) and original cost.

**ATTACHED EQUIPMENT-** Include all equipment which has not been reported on the personal property statement. Include such items as: built-in air conditioning, pumps, tanks, hoists, elevators, dumbwaiters, escalators, sprinkler system, power wiring and power equipment, generators, boilers, cranes, scales, etc.

### **ATTACH EXTRA SCHEDULES IF NECESSARY**

### **EXCERPTS FROM THE GENERAL PROPERTY TAX ACT DEFINING THE POWERS AND DUTIES OF THE STATE TAX COMMISSION, FROM SECTIONS 211.19, 211.148 AND 211.150 OF THE MICHIGAN COMPILED LAWS.**

#### **211.19**

(3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

#### **211.148 State tax commission; access to records and rolls; subpoena; fees; scope of examination; penalties.**

.... The commission and the members thereof, or any duly authorized representative, shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of state, subject to the rules and regulations of the respective departments relative to the care of the public records. The commission and the members thereof, or any duly authorized representatives thereof, shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships and municipalities, and shall have authority to take possession of any assessment roll for use in carrying out the provision of this act upon presenting to the assessing officer having the same in his control a receipt therefor, signed by the person taking such roll in his possession, and the commission shall be responsible for the return of said roll within a reasonable time thereafter; the commission shall have the right to subpoena witnesses upon a subpoena signed by the chairman of the commission, and attested by the secretary thereof directed to such witnesses, and which subpoena may be served by any person authorized to serve subpoenas from courts of record in this state, and the attendance of witnesses may be compelled by attachment to be issued by any circuit court in the state upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and the officers for serving subpoenas. The commission shall have power to examine witnesses under oath, said oath to be administered by any member of the commission or by the secretary thereof. The commission or any duly authorized representative thereof shall have the right to examine the property, books, papers or accounts of any corporation, firm or individual owning property liable to assessment for taxes, general or specific under the laws of this state, and to require, upon blanks to be furnished by the commission, a statement under oath of the president, secretary, superintendent or managing officer of a corporation, of a member of a firm, or an individual, containing such information as the commission may require to enable it to arrive at the true cash value of the property of such corporation, firm or individual subject to taxation under the laws of this state, and any assessing officer who shall refuse to deliver his assessment roll upon demand of a member or representative of the commission, or any commission, or any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit said inspection, refuse or fail to make such statement, or neglect or fail to appear before the commission in response to a subpoena, or testify as provided for in this section, shall be deemed guilty of a misdemeanor, and shall be punished by a fine not exceeding \$1,000.00 or by imprisonment in the state prison for a period not exceeding 2 years, or both such fine and imprisonment in the discretion of the court.

#### **211.150 State Tax Commission; duties.**

Sec. 150. It shall be the duty of the commission:

(1) To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.