



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JOHN ENGLER
GOVERNOR

DOUGLAS B. ROBERTS
STATE TREASURER

Bulletin No. 17
December 10, 2002
Electronic Filing

DATE: December 10, 2002

TO: Assessors
Equalization Directors

FROM: State Tax Commission (STC)

RE: ELECTRONIC FILING OF REAL AND PERSONAL PROPERTY STATEMENTS

Attached to this bulletin is a copy of Public Act 267 of 2002, which was signed by Governor Engler on May 8, 2002 with an effective date of May 9, 2002. This law states that a township or city MAY provide for the electronic filing of real and/or personal property statements, STARTING IN 2003. A township or city IS NOT REQUIRED to provide for electronic filing.

PA 267 of 2002 repeals Section 18 and Section 20 of the General Property Tax Act (GPTA) and amends Section 19. Most of the repealed language of Sections 18 and 20 has been incorporated into Section 19.

A. Review of Section 19, as amended by PA 267 of 2002

The following is a review of each sub section of Section 19 of the GPTA:

Section 19(1) – Section 19(1) requires the supervisor or the assessing officer, upon entering service, to make a full and accurate determination of the taxable status of all property (real and personal) and the individuals to whom it should be assessed. This language is substantially a carry over of existing language from repealed Section 18 (1).

Section 19(2) – Section 19(2) states that the supervisor or assessing officer shall require the submission of a personal property statement (State Tax Commission Form L-4175) by the responsible person(s) whom the supervisor or assessor believes has personal property. Section 19(2) further clarifies and establishes that the statutory filing date for required annual submission of the personal property statement (L-4175) is **February 20**. There are no current statutory provisions, which would provide for an extension of the February 20 filing date. The language of Section 19(2) is substantially a carry over of existing language from repealed Section 18(2) and from the former version of Section 19.

Section 19(3) – If a supervisor, an assessing officer, a county tax or equalization department, 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. The language of Section 19(3) is a carry over from repealed Section 18(3). (See also Attorney General Opinion No. 6555 of 1988 regarding the authority to require a real property statement.)

Section 19(4) - STARTING IN ASSESSMENT YEAR 2003, Section 19(4) contains new language that gives the local unit the option to provide for and accept electronic filing of either the personal property statement and/or the real property statement. This will be discussed later in this bulletin.

Section 19(5) – The personal property statement identified in Section 19(2) and the real property statement identified in Section 19(3) shall be in a manner and form as prescribed by the State Tax Commission. Section 19(5) further states that it is the responsibility of the State Tax commission to set forth a single standard and reporting format for permissible electronic filing of the personal property statement and/or real property statement with the local unit. The language of Section 19(5) amends and expands former Section 19. The single reporting format will be discussed later in this bulletin.

Section 19(6) – Section 19(6) permits the taxpayer submitting a personal property statement and/or a real property statement to sign the form manually (original signature), by facsimile signature or electronically by an approved electronic personal identification number (PIN) signature.) The State Tax Commission's electronic and facsimile signature policies are discussed later in this bulletin.

Further, Section 19(6) prohibits the supervisor or assessor from requiring a taxpayer to file a requested or required statement before the statutory annual filing date of February 20.

Section 19(7) – The real and personal property statements (hard copy and electronic versions) requested and required to be filed must be submitted on State Tax Commission authorized or approved forms and/or electronic format. Failure to use the State Tax Commission authorized or approved form and/or electronic format shall constitute an improper filing. Further, the statement must be signed by one of the 3 following methods: 1) manually, 2) by facsimile signature, 3) or by electronic personal identification number (PIN) signature. Facsimile and electronic signatures are to be accepted by local tax collecting units (only) in accordance with the State Tax Commission's electronic and facsimile signature policies, discussed later in this bulletin.

Section 19(7) further advises and requires the supervisor or assessor to retain and preserve all statements that are not in the proper form or are not properly signed. The improperly filed statement may still be used to make the assessment and as evidence in any proceeding regarding the assessment. The statement and all supporting documentation submitted shall be held confidential pursuant to Section 23 of the GPTA, even though the statement was not properly filed with the local unit supervisor or

assessor. The language of Section 19(7) is a carry over and expansion of the repealed Section 20.

Section 19(8) – Section 19(8) states that if the local unit opts to accept an electronically filed personal property statement or real property statement, an electronic personal identification number (PIN) signature shall be accepted by the local unit provided that the procedure prescribed by the STC for accepting electronic signatures is followed. A facsimile signature shall also be accepted provided that the procedure prescribed by the STC for accepting facsimile signatures is followed. These procedures are discussed later in this bulletin (Items D&E).

B. Real Property Statements and Personal Property Statements Prescribed by the STC

Regardless of whether a real or a personal property statement is filed manually or electronically, it must be in the form prescribed by the STC.

The personal property statement prescribed by the State Tax Commission is STC form L-4175. This is the only personal property statement that may be used unless specific approval has been granted for an alternate form. STC Form L-4175 may be found on the Internet at www.michigan.gov/treasury. When you reach the site click on Property Tax Forms in the Treasury Forms area. The following are the STC real property statements:

- a) STC Forms L-4182 and L-4182AR
- b) STC Form L-4033 – Commercial Real Property Statement
- c) STC Form 2870
- d) STC Form 3594 – Property Statement for Communication Towers
- e) STC Form L-4182 BLL – Real Statement for Buildings on Leased Land

These are the only real property statements that may be used unless specific approval has been granted for an alternate form.

C. Electronic Filing of Personal Property Statements and Real Property Statement(s)

Unlike the electronic filing of federal or state income tax returns to a central location, there are over 1500 local units within the state of Michigan that could authorize the acceptance of electronically filed real and personal property statements, STARTING IN ASSESSMENT YEAR 2003.

PA 267 of 2002 is very specific that, regardless of how many local units opt in favor of accepting electronic filing of statements, there will be one and only one electronic filing format for personal property statements and there will be one and only one electronic filing format for real property statements. PA 267 of 2002 further charges the State Tax Commission with the responsibility of prescribing the electronic filing format. The electronic filing format prescribed by the STC is **tab delimited (spreadsheet) export**.

D. State Tax Commission Electronic Signature Policy

Section 19 of the GPTA allows the use of an electronic or facsimile signature on a STC prescribed Real Property Statement and on a STC prescribed Personal Property

Statement. Section 19(8) states “An electronic or facsimile signature shall be accepted by a local tax collecting unit using a procedure prescribed by the state tax commission.” The following constitutes the procedure prescribed by the State Tax Commission under authority of Section 19(8) relating to the acceptance of **electronic signatures** by local tax collecting units:

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 Property Tax 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. A copy of this form is attached to this bulletin.
2. The Property Tax 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 from the Property Tax Division, an individual may use this 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 or Personal Property Statement, and by sending this form to the Property Tax 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. A copy of this form is attached to this bulletin. Upon receipt of Form 3979, the Property Tax 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 Property Tax 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 Property Tax 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.

E. State Tax Commission Facsimile Signatures Policy

Section 19 of the GPTA allows the use of an electronic or facsimile signature on a STC prescribed Real Property Statement and on a STC prescribed Personal Property Statement. Section 19(8) states “An electronic or facsimile signature shall be accepted by a local tax collecting unit using a procedure prescribed by the state tax commission.” The following constitutes the procedure prescribed by the State Tax Commission under authority of Section 19(8) relating to the acceptance of **facsimile signatures** by local tax collecting units.

1. An individual desiring to use a facsimile signature on a Real or Personal Property Statement shall first properly complete Form 3980, Facsimile Signature Declaration for Real and Personal Property Statements, and submit this form to the Property Tax 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. A copy of this form is attached to this bulletin. Form 3980 will not be treated as confidential information.
2. It shall be the responsibility of the individual submitting this form to verify that the form was properly completed and has been received by the Property Tax Division. The Property Tax Division will be the sole authority on the matter of whether a Form 3980 has been properly completed. A copy of the Form 3980 containing the Property Tax Division’s review determination can be obtained upon request to document the Property Tax Division’s acceptance of the form as having been properly completed (if properly completed).
3. After the form has been properly completed by the individual submitting the form and has been received by the Property Tax Division, the individual may use this facsimile signature in lieu of his or her actual signature on Real and Personal Property Statements which are not filed electronically, until the expiration date for the facsimile signature. The expiration date for use of the facsimile signature will be one year from the date a properly completed Form 3980 is reviewed by the Property Tax Division.
4. Local tax collecting units shall accept a facsimile signature (prior to the expiration date of the facsimile signature) for which a properly completed Form 3980 has been received by the Property Tax Division. In such cases,

the facsimile signature shall be accepted in place of an actual signature on a Real or Personal Property Statement which has been filed non-electronically.

Properly completed Forms 3980 filed by February 1 will be processed by the Property Tax Division by February 15 (five days before the statutory filing deadline for Personal Property Statements). Even if properly completed Forms 3980 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 of processing prior to February 20.

RESCINDED

Act No. 267
Public Acts of 2002
Approved by the Governor
May 8, 2002
Filed with the Secretary of State
May 9, 2002
EFFECTIVE DATE: May 9, 2002

**STATE OF MICHIGAN
91ST LEGISLATURE
REGULAR SESSION OF 2002**

Introduced by Reps. Vear, Wojno, Richardville, Cassis, Drolet, Gosselin, Koetje, Birkholz, Basham, Raczkowski, Pappageorge, Hummel, Shackleton, Mead, Newell, Allen, Meyer, Kowall, Woronchak, Toy, Godchaux, Faunce, Switalski, O'Neil, Minore, Hale, Hart, Hager, Van Woerkom and Bovin

ENROLLED HOUSE BILL No. 5211

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 19 (MCL 211.19), as amended by 1996 PA 126; and to repeal acts and parts of acts.

The People of the State of Michigan enact:

Sec. 19. (1) A supervisor or other assessing officer, as soon as possible after entering upon the duties of his or her office or as required under the provisions of any charter that makes special provisions for the assessment of property, shall ascertain the taxable property in his or her assessing district, the person to whom it should be assessed, and that person's residence.

(2) The supervisor or other assessing officer shall require any person whom he or she believes has personal property in their possession to make a statement of all the personal property of that person whether owned by that person or held for the use of another. The statement shall be completed and delivered to the supervisor or assessor on or before February 20 of each year.

(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.

(4) A local tax collecting unit may provide for the electronic filing of the statement required under subsection (2) or (3).

(5) A statement under subsection (2) or (3) shall be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format shall be prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

(6) A statement under subsection (2) or (3) shall be signed manually, by facsimile, or electronically. A supervisor or assessor shall not require that a statement required under subsection (2) or (3) be filed before February 20 of each year.

(7) A supervisor or assessor shall not accept a statement under subsection (2) or (3) as final or sufficient if that statement is not in the proper form or does not contain a manual, facsimile, or electronic signature. A supervisor or assessor shall preserve a statement that is not in the proper form or is not signed as in other cases, and that statement may be used to make the assessment and as evidence in any proceeding regarding the assessment of the person furnishing that statement.

(8) An electronic or facsimile signature shall be accepted by a local tax collecting unit using a procedure prescribed by the state tax commission.

Enacting section 1. Sections 18 and 20 of the general property tax act, 1893 PA 206, MCL 211.18 and 211.20, are repealed.

This act is ordered to take immediate effect.



Clerk of the House of Representatives.



Secretary of the Senate.

Approved _____

Governor.

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

211.19 Statement as to assessable property.

Sec. 19. (1) A supervisor or other assessing officer, as soon as possible after entering upon the duties of his or her office or as required under the provisions of any charter that makes special provisions for the assessment of property, shall ascertain the taxable property in his or her assessing district, the person to whom it should be assessed, and that person's residence.

(2) The supervisor or other assessing officer shall require any person whom he or she believes has personal property in their possession to make a statement of all the personal property of that person whether owned by that person or held for the use of another. The statement shall be completed and delivered to the supervisor or assessor on or before February 20 of each year.

(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.

(4) A local tax collecting unit may provide for the electronic filing of the statement required under subsection (2) or (3).

(5) A statement under subsection (2) or (3) shall be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format shall be prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

(6) A statement under subsection (2) or (3) shall be signed manually, by facsimile, or electronically. A supervisor or assessor shall not require that a statement required under subsection (2) or (3) be filed before February 20 of each year.

(7) A supervisor or assessor shall not accept a statement under subsection (2) or (3) as final or sufficient if that statement is not in the proper form or does not contain a manual, facsimile, or electronic signature. A supervisor or assessor shall preserve a statement that is not in the proper form or is not signed as in other cases, and that statement may be used to make the assessment and as evidence in any proceeding regarding the assessment of the person furnishing that statement.

(8) An electronic or facsimile signature shall be accepted by a local tax collecting unit using a procedure prescribed by the state tax commission.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3842;—CL 1915, 4013;—CL 1929, 3407;—Am. 1943, Act 213, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.19;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2002, Act 267, Imd. Eff. May 9, 2002.

Popular name: Act 206

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211.19

Statement as to assessable property.

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RESCINDED

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 Property Tax Division of the Michigan Department of Treasury. Upon receipt of a properly completed Form 3976, the Property Tax 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. **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 _____ ss _____	County _____		
I, _____, being duly sworn, depose and say that each Real Property Statement containing the personal identification number to be assigned to me by the Property Tax 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, or corporate officer or a duly authorized agent.			
Signature (Must be actual signature)		Title	
Company Name		Address	
City	State	Zip Code	Telephone Number

Required Notarization

Subscribed and sworn to before me this _____ day of _____, _____.	
Signature of Notary Public	My Commission Expires:

For Property Tax Division Use Only

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

Mail the ORIGINAL declaration to:
Property Tax Division
P.O. Box 30471
Lansing, MI 48909-7971

If you have any questions, contact the Michigan Department of Treasury Property Tax 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 Property Tax 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 Property Tax 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 from the Property Tax Division, an individual may use this 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 or Personal Property Statement, and by sending this form to the Property Tax 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 Property Tax 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 Property Tax 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 Property Tax 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)

Request for Verification of Personal Identification Number Used on a Real or Personal Property Statement

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

INSTRUCTIONS: Michigan Compiled Law 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. Assessment administration personnel desiring verification that a personal identification number used on a Real or Personal Property Statement submitted electronically in their assessment jurisdiction is valid and proper may complete this form and submit it to the Property Tax Division of the Michigan Department of Treasury. The Property Tax Division will then release a copy of Form 3976 to the requesting assessment administration personnel. Form 3976 will show the personal identification number issued and the signature of the individual to whom this number was issued, as well as the expiration date of the number, allowing verification that the personal identification number used is valid and proper.

The State Tax Commission has adopted a procedure for acceptance of electronic signatures by local tax collecting units. See State Tax Commission Bulletin No. 17 of 2002 for details regarding this procedure.

Request for Information

1. Personal identification number desired to be verified	4. Printed (or typed) name of requesting party
2. Name of local unit requesting verification	5. Description of assessment administration position of requesting party
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village	6. Address to which verification is to be sent
3. County where local unit is located	

Certification

I hereby certify that the above information is true and correct. I further certify that the above personal identification number was used on a Real or Personal Property Statement filed electronically in the assessing district that I represent. I understand that the information I am requesting is confidential in nature and is to be used only in the assessment process.		
Signature	Date	Certification Number

Mail this form to:
Property Tax Division
P.O. Box 30471
Lansing, MI 48909-7971

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

Facsimile Signature Declaration for Real and Personal Property Statements

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

INSTRUCTIONS: Michigan Compiled Law 211.19 allows the use of a facsimile signature on a Real Property Statement and on a Personal Property Statement (Form 632 - L-4175). An individual desiring to use a facsimile signature on a Real or Personal Property Statement must first properly complete this form and submit it to the Property Tax Division of the Michigan Department of Treasury. After this form has been properly completed and received by the Property Tax Division, the individual submitting this form may use the facsimile signature contained on this form in lieu of his or her actual signature on Real or Personal Property Statements (filed non-electronically), until the expiration date for the facsimile signature. **The expiration date for use of the facsimile signature will be one year from the date a properly completed Form 3980 is reviewed by the Property Tax Division.** A facsimile signature is a copy or reproduction of an original signature.

The State Tax Commission has adopted a procedure for acceptance of facsimile 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.

Facsimile Signature

Place the Facsimile Signature below (Do <u>not</u> place an actual signature here)
--

Declaration

State of _____	County _____		
ss			
I, _____, being duly sworn, depose and say that each Real Property Statement containing the facsimile signature printed above 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 facsimile signature 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, or corporate officer or a duly authorized agent.			
Signed (actual signature)	Title		
Company Name	Company Address		
City	State	Zip Code	Telephone Number

Required Notarization

Subscribed and sworn to before me this _____ day of _____, _____.	
Signature of Notary Public	My Commission Expires

For Property Tax Division Use Only	
Date of Review by PTD	PTD Review Code
<input type="checkbox"/> Properly Completed <input type="checkbox"/> Not Properly Completed	Facsimile Signature Expiration Date

Mail the ORIGINAL declaration to:
Property Tax Division
P.O. Box 30471
Lansing, MI 48909-7971

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

STATE TAX COMMISSION FACSIMILE SIGNATURE POLICY

"1. An individual desiring to use a facsimile signature on a Real or Personal Property Statement shall first properly complete Form 3980, *Facsimile Signature Declaration for Real and Personal Property Statements*, and submit this form to the Property Tax 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. Form 3980 will not be treated as confidential information.

2. It shall be the responsibility of the individual submitting this form to verify that the form was properly completed and has been received by the Property Tax Division. The Property Tax Division will be the sole authority whether a Form 3980 has been properly completed. A copy of the Form 3980 containing the Property Tax Division's review determination can be obtained upon request to document the Property Tax Division's acceptance of the form as having been properly completed (if properly completed).

3. After the form has been properly completed by the individual submitting the form and has been received by the Property Tax Division, the individual may use this facsimile signature in lieu of his or her actual signature on Real and Personal Property Statements which are not filed electronically, until the expiration date for the facsimile signature. The expiration date for use of the facsimile signature will be one year from the date a properly completed Form 3980 is reviewed by the Property Tax Division.

4. Local tax collecting units shall accept a facsimile signature (prior to the expiration date of the facsimile signature) for which a properly completed Form 3980 has been received by the Property Tax Division. In such cases, the facsimile signature shall be accepted in place of an actual signature on a Real or Personal Property Statement which has been filed non-electronically.

Properly completed Forms 3980 filed by February 1 will be processed by the Property Tax Division by February 15 (five days before the statutory filing deadline for Personal Property Statements). Even if properly completed Forms 3980 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 of processing prior to February 20." (Emphasis added.)