STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 19
December 6, 2011
Electronic Filing

TO: Assessors and Equalization Directors

FROM: State Tax Commission

RE: Electronic Filing of Real and Personal Property Statements

Bulletin 17 of 2002 is rescinded.

MCL 211.19 describes the requirements for filing of real and personal property statements.

Section 19(1) – Requires the supervisor or the assessing officer, upon entering office, 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.

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 by February 20. There are no current statutory provisions, which would provide for an extension of the February 20 filing date.

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. See also Attorney General Opinion No. 6555 of 1988 regarding the authority to require a real property statement.

Section 19(4) - Contains 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. 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.

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

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State Tax Commission's electronic and facsimile signature policies are discussed later in this bulletin. 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. 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.

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.

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. The electronic filing format prescribed by the STC is **tab delimited (spreadsheet) export.**

State Tax Commission Electronic Signature Policy

1. In order to use an electronic signature, a personal identification number must be issued 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.

2. Upon receipt of the personal identification number, an individual may use this number in lieu of his or her actual signature on Real and Personal Property Statements which are filed electronically as long as the following declaration is accepted when filing the statement:

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> By submitting this personal property statement electronically, you are declaring that you are the person responsible for filing this business return on behalf of the owner or corporation and that you concur that the issued PIN shall be used in lieu of an actual signature when filing this statement. Additionally you declare that you have filled out the form to the best of your ability and have answered all questions fully.

3. Personal identification numbers will expire one year from the date of issuance.

4. Local tax collecting units shall accept (non-expired) personal identification numbers 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.

State Tax Commission Facsimile Signatures Policy

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 State Tax Commission. Form 3980 will not be treated as confidential information. 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 State Tax Commission.

2. After the form has been properly completed by the individual submitting the form and has been received by the State Tax Commission, 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 received by the State Tax Commission.

3. 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 State Tax Commission. 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.

4. Properly completed Forms 3980 filed by February 1 will be processed by February 15. Properly completed Forms 3980 received after February 1, will be processed on a first-come-first-served basis with no guarantee of processing prior to February 20.

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