

SCIO TOWNSHIP

Policy & Procedures for Personal Property Canvass and Maintaining Personal Property Assessment Roll

Revised 10/2023

Personal Property Canvass

1. The Township Assessor will keep records of new & closed businesses in the township as they are discovered throughout the year, through the Use Permit application process and the review of printed & on-line materials.
2. Prior to performing the annual personal property canvass, the township assessor shall re-print the "Canvass Order for Personal Property" (which is an excel spreadsheet indicating all businesses in the township with their respective locations, current personal property number & attached real property number), as well as, the current blank copies of Form L-4175, the Personal Property Statement, Form L-5076, the Small Business Exemption form and Form L-5278, the Eligible Manufacturing Personal Property Statement.
3. Annually, typically the second week of December, the township assessor will perform a canvass of the township to identify new businesses and also check for businesses that may have moved or closed.
4. The township assessor will update business status changes in BS&A prior to personal property statements being mailed the last few days of December. New business locations shall have personal property accounts created in BS&A with current contact and mailing information.

Annual Personal Property Roll Maintenance

1. Annually the township assessor shall perform a personal property canvass and update the current personal property roll with new and closed businesses as described above.
2. Annually the township assessor shall mail Form L-4175 & L-5076, by January 10th, to all persons or businesses they believe had personal property in their possession as of Tax Day.
3. The township assessor shall date stamp all personal property forms when they are received by the assessor's office and process forms as received.
 - a. Personal property forms that are incomplete or missing required information will not be processed.
 - b. The township assessor will make every effort to call or e-mail all business owners that file an incomplete personal property form to gather the missing or omitted information prior to February 20th.
4. The township assessor will file completed personal property forms in the corresponding property folder for record retention.
5. Personal property forms received after February 20th but postmarked before will be processed if complete. Envelopes showing the postmark will be kept with the corresponding personal property form and filed in the property folder together.

6. Personal property forms received after February 20th and postmarked after that date, will not be processed.
 - a. The assessor will contact the person responsible for the personal property form to notify them the form was filed late and that they are required to file a petition to the March Board of Review for approval.
7. The township assessor will send an assessment notice to all personal property accounts notifying them of the current assessed value 14 days prior to the March Board of Review.

Personal Property Audit Procedure

1. The township assessor may audit any personal property filing or exemption he/she believes is not accurate or does not qualify for a personal property exemption.
2. The township assessor shall notify any taxpayer he/she has audited and believes there are errors in the personal property statement or personal property exemption.
3. The township assessor will keep a record of all audit documentation, letters and responses in the parcel folder.