

## 2017 Assessing and Tax Collection Schedule for Chocolay Township

DATE	PURPOSE
December 31, 2016	Tax day for 2017 assessments and 2017 Property Taxes.
December 31, 2017	Deadline for an owner (that had claimed a conditional rescission of a Principal Residence Exemption) to verify with assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a Conditional Rescission of Principal Residence Exemption. (Form-4640).
January 3, 2017	Deadline for counties to file 2016 Equalization Studies for 2017 starting bases with State Tax Commission for all classifications in all units on STC. (Form-L-4018).
January 10, 2017	Deadline for supervisor/assessor to send the annual personal property statement to anyone that may have personal property in their possession.
February 1, 2017	Notice by certified mail to all properties that are delinquent on their 2015 property taxes
February 10, 2017	Deadline to file the affidavit to claim the exemption for Eligible Personal Property. (Form-5076).
February 14, 2017	Last day to pay property taxes without the imposition of a late penalty charge equal to 3% if the tax in addition to the property tax administration fee, if any.
February 15, 2017	A local unit of government that collects a summer property tax shall defer the collection until this date for property that qualifies.  STC reports the assessed valuations for DNR lands to assessors.
February 21, 2017	Deadline for filing both the personal property statement and Eligible Manufacturing Personal Property Exemption with assessor. (Form-5278).

## 2017 Assessing and Tax Collection Schedule for Chocoday Township

DATE	PURPOSE
February 22, 2016	Deadline for taxpayer filing Personal Property Statement with assessor-(Form-632).
February 22, 2017	Deadline for county equalization director to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2017.
February 28, 2017	Last day for local treasurers to collect 2016 property taxes.
March 1, 2017	County Treasurer commences settlement with local unit treasurers.
March 1, 2017	Properties with delinquent taxes, forfeit to the County Treasurer.
March 1, 2017	Local units to turn over 2016 delinquent taxes to the County Treasurer.
March 6, 2017	The 2017 Assessment Roll shall be completed and certified by the assessor.
March 7, 2017	The assessor/supervisor shall submit the 2017 certified assessment roll to the Board of Review. (Tuesday after the first Monday in March).
March 7, 2017	Organizational Meeting of the 2017 Board of Review-10:00 a.m. at the Chocoday Township Hall.
March 13, 2017	Second meeting of the 2017 Board of Review-9:00-4:00 p.m. at the Chocoday Township Hall. (Second Monday in March)
March 14, 2016	Board of Review meeting for valuation protests-1:00 p.m.-9:00 p.m. at the Chocoday Township Hall. (Must hold at least 3 hours after 6:00 p.m.)

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March 14, 2017	At least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers.
March 31, 2017	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand.
March 31, 2017	Not later than April 1, assessors shall transmit to the Department of Treasury the following information: <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Ad Valorem Personal Statement and Report of Fair Market Value of Qualified New and Previously Existing Personal Property</i> in a form and manner as directed by the Department.
April 1, 2017	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year.
April 3, 2017	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification, or denial by assessor of continuation of qualified agricultural property exemption.
April 5, 2017	The assessor/supervisor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the 10 <sup>th</sup> day after the adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first.
April 5, 2017	An assessor shall file STC form L-4021 with the County Equalization Department, and STC form L-4022 (signed by assessor) with the County Equalization Department and the State Tax Commission, immediately following the adjournment of the board of review.

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April 5, 2017	The Equalization Director files a tabular statement of the county equalization adopted by the County Board of Commissioners on the Form L-4024.
April 11, 2017	County Board of Commissioners meets in equalization session.
April 17, 2017	Equalization Director files separate L-4023's for each unit in the county with the STC no later than the third Monday in April.
May 1, 2017	Final day for completion of delinquent tax rolls.
May 1, 2017	Deadline for filing a Principal Residence Exemption (PRE), Active Duty Military Affidavit to allow military personnel to retain a PRE for up to three years if the rent or lease their principal residence while away on active duty.
May 1, 2017	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the County Equalization Director on STC form L-4025 to be used for "Headlee" calculations.
May 8, 2017	Preliminary state equalization valuation recommendations presented by Property Services Division staff to the STC.
May 22, 2017	Final State Equalization Order is issued by the STC.
May 31, 2017	Appeal of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal, or utility personal must be made by filing a written petition with the Michigan Tax Tribunal or before May 31 <sup>st</sup> of the year involved.
June 1, 2017	Deadline for filing Principal Residence Exemption Affidavits for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax.
June 1, 2016	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) for the summer tax levy.

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June 1, 2016	Deadline for filing for Foreclosure Entity Conditional Rescission of PRE to qualify for the summer tax levy.
June 5, 2017	Deadline for notifying protesting taxpayers in writing of the Board of Review Action.
June 5, 2017	County Equalization Director calculates current year millage reduction fractions .
June 5, 2017	Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property to the County Equalization Director.
June 29, 2017	Deadline for classification appeals to STC.
June 29, 2017	Summer tax roll prepared and turned over to township Treasurer with supervisor's collection warrant attached if summer taxes are to be collected.
July 3, 2017	Taxes due and payable in those jurisdictions authorized to levy a summer tax
July 5, 2017	Deadline for governmental agencies to exercise the right of refusal for 2016 tax foreclosure parcels.
July 18, 2017	The July Board of Review Meeting may be convened to correct a qualified error.
July 31, 2017	Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal. A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural exemption subsequent to BOR action must be filed with the Michigan Tax Tribunal, in writing, on or before July 31 <sup>st</sup> .

## 2017 Assessing and Tax Collection Schedule for Chocolay Township

DATE	PURPOSE
August 15, 2017	Deadline for Local School Districts and Intermediate School Districts to file the Personal Property Exemption Loss 2017 Debt Millage Reimbursement Claim for School Districts & Intermediate School Districts. (Form-5451)
September 14, 2017	Summer Taxes Due
September 29, 2017	Clerk delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property.
November 1, 2017	Deadline for filing the Principal Residence Exemption Affidavits for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy.
November 1, 2017	Deadline for filing the initial request of a Conditional Rescission of Principal Residence Exemption (PRE) for the winter levy.
November 1, 2017	Deadline for filing for Foreclosure Entity Conditional Rescission of a PRE to qualify for the winter levy.
November 3, 2017	On or before Nov. 5 <sup>th</sup> the township supervisor shall notify the township treasurer of the amount of county, state, and school taxes apportioned in township to enable the treasurer to obtain the necessary bond for the collection of taxes.
December 1, 2017	2017 property taxes become a lien on real property and are due and payable to local unit treasurer.
December 1, 2017	Results of the 2016 equalization studies should be reported to assessors.
December 12, 2017	A special Board of Review meeting may be convened by assessing officer for correcting qualified errors.
December 31, 2017	Tax day for 2018 property taxes.