

Tax Collections Checklist

2022 Winter

- Download latest version of BS&A Tax System.
- October/November:** Update your tax database utilizing the L-4029 received from each taxing authority (required to be mailed to the township/city clerk) and balancing taxable values/PRE exemptions with your local unit assessor.
- Verify all local unit special assessments have been added to the tax roll (NOT to RETIRED parcels) including drain assessments received from the County Drain Office.
- Import Names/Addresses and Winter PRE Exemptions (or manually enter) from local unit assessor.
***** DO NOT IMPORT VALUES ******
- Prior to November 8:** Produce a backup of your database and upload to the County Cloud so that I may verify millage rates and taxable values prior to 'Committing' your data. This data is also utilized to purchase the Tax Collection Bonds prior to December 1.
- After Balancing with the County:** ~ **REMOVE** Prior Year Delq Flag (from Summer Tax Season) and Import Prior Year Delq File from County MCL 211.44 (1)
- Prior to December 1:** After balancing with the Treasurer's Office, 'Commit' your tax season and print your tax bills/roll. Please upload a backup of your 'Committed' database at this time.
- Prior to December 1:** Print the *Assessor's Warrant* (a word document) and the *Certification of Assessing Officer Authenticating Copy of Tax Roll* (Standard Warrant in BS&A) to attach to your tax roll after Assessor's signature. The Treasurer's Office will produce our own copy.
- Prior to December 1:** Verify that your Assessor has balanced the Assessment Roll to the Totals on the *Certification of Assessing Officer Authenticating Copy of Tax Roll* and that it is signed by the Assessor along with his/her certification number. Also verify that your Assessor has signed the *Assessor's Warrant* authorizing you to collect taxes.
- A statement of summer taxes deferred **shall** be in the winter tax bill MCL 211.51 (6)
- Mail tax bills by **December 31** per MCL 211.44 (3)
- Disburse tax collections on hand the 1st and 15th day of each month (due within 10 business days after the 1st and 15th day of each month) Upload a backup of your database to the County Cloud. Update the Tax Recap Sheet for taxes disbursed.
- For IFT, Commercial Rehab & OPRA tax abatements, disburse directly to the School Districts all Debt, CI RESA Alloc, In ISD Alloc and a *portion* of In ISD Spec Ed taxes. SET, School Operating and CI RESA Spec Ed/Voc Ed, In ISD Voc Ed and a *portion* of In ISD Spec Ed taxes are disbursed directly to the SOM on the 'State Share of Specific Local Taxes Return' Voucher (MI Dept of Treasury form 3865) following the statutory tax collection distribution dates.
- The township treasurer shall remain in the office of the township treasurer at some convenient place in the township from 9 a.m. to 5 p.m. to receive taxes at least one business day between December 25 and December 31 and the last day that taxes are due and payable before being returned as delinquent per MCL 211.44 (2)(a).
- Enter all PRE Denial, Board of Review and MTT adjustments **UPON RECEIPT**. Mail adjusted tax bills or process all refunds (BOR within 30 Days MCL 211.53b(1) – MTT includes interest MCL 205.737).