

Tax Collections Checklist

2023 Summer

- Download latest version of BS&A Tax System
- During June:** Create your new year tax database utilizing the L-4029 received from each taxing authority (required to be mailed to the township/city/village clerk) and balancing taxable values/PRE exemptions with your local unit assessor. *Remove all drains and those special assessments not in use from the Special Assessment/Drains List* – you also have the option to NOT copy this file utilizing the New Tax Year Database Wizard
- Verify all local unit special assessments have been added to the tax roll (NOT to RETIRED parcels)
- Prior to June 14:** Produce a backup of your data 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 Bond by the County prior to July 1.
- After balancing with County:** Import Current Delinquents (Previous Tax Year) from County
- Prior to July 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' data at this time.
- Prior to July 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. The Treasurer's Office will produce our own copy.
- Prior to July 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.
- Summer Deferment – Publish notice in newspaper or include as insertion with tax bill MCL 211.51
- Receipt and balance daily tax collections (*Daily Cash Journal*) to your deposit slips
- 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.
- Withhold State Education Tax \$2.50 Per Parcel Fee from **FIRST** disbursement ~ Twp only
- 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.
- Enter all Board of Review and MTT adjustments **UPON RECEIPT**. Mail adjusted tax bills or process all refunds (BOR within 30 Days MCL 211.53b – MTT includes interest MCL 205.737).