


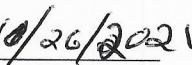
## Policy for Conducting Annual Personal Property Canvas

The Assessor or the Assessors Deputy shall conduct an Annual Canvas to ensure all personal property is accurate and accounted for in the Township in the following ways:

1. Start the discovery process by being familiar with the prior year's personal property assessment roll and the statements that have been filed. Be aware of new businesses entering the Township and existing businesses leaving the Township.
2. Research all options available without leaving the office, including calling the business owner to ask questions concerning their statement and if they expect to add new personal property next year, then you conduct an annual personal property canvas of the Township.
3. Questionnaires can be sent to business owners, or personal calls can be made in order to obtain information about ownership, leased equipment, exemptions being claimed, etc.
4. Periodic inquiries should be made of all exempt organizations to determine whether the organizations had in their possession on tax day personal property owned by others. This could be by phone call or questionnaire.
5. The objectives of the canvass are to gather all the relevant information necessary to prepare accurate assessment rolls, to promote uniformity within classes of property and equitable assessments between the same or similar taxpayers, and to cost-effectively collect the maximum revenue allowed by law.
6. During the canvass, the Assessor should visit new businesses in the community and gather necessary information about ownership of the businesses and correct mailing addresses. The Assessor will observe changes which have occurred in existing businesses since the filing of the previous year's Statements. With the previous year's statement, the Assessor can make judgments about whether those statements were properly filed and whether an audit of a company's books and records is necessary.
7. Business owners can also be questioned about the ownership of leased equipment located at the premises so that statements can be sent to the owners of leased equipment.
8. A written record of the personal property canvass should be put into each parcels folder.

The above Policy for Conducting Annual Personal Property Canvas, was adopted at the October 26, 2021, regular meeting of the Marengo Township Board, effective immediately.

  
David L. Fountain, Supervisor

  
Date