

Parcel Number _____

Small Business Property Tax Exemption Claim Under MCL 211.9o

This form is to be filed with the local unit (City or Township) where the personal property is located. This form **IS NOT** to be mailed to the Michigan Department of Treasury or Michigan State Tax Commission. This form **must be filed no later than February 20, 2019 (postmark is acceptable)**. Late filed forms may be filed directly with the 2019 March Board of Review prior to the closure of the March Board.

This form must be filled out in its entirety. Failure to fill out the form completely can be cause for denial of the exemption. Taxpayers should pay particular attention to including contact information, including phone number and email address.

General Information

Name and Mailing Address of Owner(s) or Partners (if sole proprietorship or partnership) - attach a separate sheet if necessary		
Name of Local Unit of Government		County Where the Property is Located
City: _____ Township: _____ Village: _____		
Parcel Number	Assumed Name(s) Used by Legal Entity (if any)	Owner Telephone Number
Date Business Began in Local Tax Collecting Unit	Description of Owner's Business Activity	
Name, Telephone Number and Email Address of the Person in Charge of Personal Property Records		Address Where Personal Property Records are Kept
Names of all other businesses having personal property, including any leasehold improvements assessed as personal property at the location(s) included in this form. (Attach additional sheets as necessary.)		
List all addresses where any personal property owned by, leased to, or in the possession of the owner listed above or a related entity is located within the local tax collecting unit. (Attach additional sheets as necessary.)		

The undersigned certifies that:

1. I am the owner of the commercial personal property and/or industrial personal property being claimed as exempt or I am the duly authorized agent.
2. The True Cash Value of all the Personal Property, as defined by MCL 211.9o located within the local tax collecting unit indicated above, that is owned by, leased to, or in the possession of the owner or related entity was less than \$80,000 on December 31, 2018.
3. The following procedures were used to determine that the True Cash Value of the Eligible Personal Property was less than \$80,000 on December 31, 2018:
 - a) The determination of True Cash Value was based on the State Tax Commission's recommended valuation procedures as set forth on *Personal Property Statement L-4175* (Form 632).
 - b) The determination of True Cash Value includes all assessable personal property, located within the city or township listed on this form that is owned by, leased to, or in the possession of the owner or related entity. This shall include all trade fixtures and may include leasehold improvements not assessed as real property. Attach an explanation if not all personal property is included.
4. I understand that according to MCL 211.9o, I am required to maintain and provide access to books and records for audit purposes as provided in section 22.
5. All of the information contained within Form 5076 is true and accurate and to the best of my knowledge and belief, and I acknowledge a fraudulent claim for exemption under MCL 211.9o is subject to the penalties as provided for in section 21(2).

Printed Name	Title	Date
Signature		