

Instructions for Form 2696

Request for Approval for a Computerized Tax Roll by a Local Unit

As amended 2002 Act 505

Lines not listed here require no explanation.

PART 1: Precollection Tax Roll.

Line 1. Please submit copies of two pages from the tax roll and a copy of the assessor's warrant. One page of the tax roll should show metes and bounds descriptions; the second page, platted subdivision descriptions. Both pages must show the spread of taxes. An additional page must be submitted that depicts a special assessment when a special assessment is not listed on one of the other precollection tax roll pages.

PART 2: Tax Roll Changes.

Line 3. The example must include the split of a metes and bounds description and include the parcel code(s), the original and prorated SEV and TV, and tax spreads for the split descriptions.

Line 4. The computer printout must include the parcel number, description, Tax Tribunal docket number, State Tax Commission identification, date of ruling, board of review meeting identification (date, etc.), original and adjusted SEV and TV and adjusted tax spread.

PART 3: Settlement Tax Roll.

Line 5. The example of the settlement roll must illustrate the posting of the tax receipts or transaction number, date of payment and partial payment validation with unpaid balance listed on the settlement roll for collecting partial payment. (Any one or more taxes [school, county, etc.] plus fees and/or penalty undivided interest etc., as applicable.)

Lines 6 through 9. The collecting treasurer's certificate (Line 7) must certify that all tax collections are posted in the settlement roll with the tax receipt or transaction number or numbers for payment or partial payments, the balance of unpaid taxes and date(s) paid listed in the settlement roll adjacent to the description and spread of taxes.

The assessor's warrant must certify that the original SEV and TV, adjusted SEV and TV, taxes spread and adjusted tax spreads are correctly recorded in the settlement roll. Copies of the printouts required for lines 3 and 4 could be the documentation required by line 9.

The treasurer's certificate, assessor warrant and line 9 documentation must be attached to the settlement roll when tendered to the County Treasurer.

PART 4: Procedures and Requirements.

Line 10. The daily collections must be deposited intact. If, for major reasons, the deposit cannot be made daily, separate deposits for each day's tax collections, equaling the amount

of that day's actual collections that are recorded in the tax receipts journal must be made and tendered to the bank. This will result in each deposit being listed as separate items on the bank statement.

Line 12. The description of security procedures should address the procedures you have implemented that will safeguard the data in the computer from loss due to fire or power failure, unauthorized access or changing and updating data, how data will be reestablished if destroyed by fire or power failure, ability to discover unauthorized changes or posting (updating) and backup off-site storage.

Line 14. Describe the other procedure you have implemented that will allow public viewing of the posted (current updated) tax collection roll.

Please call or write the office listed below if you have any questions regarding the use of the computerized database as the tax roll or completing the application for approval.

Michigan Department of Treasury
State Tax Commission
P.O. Box 30471
Lansing, MI 48909-7971
517-373-0500