

Request for Approval of Computerized Tax Roll by County Treasurer

Issued under authority of P.A. 112 of 1990. Filing is voluntary

Use this form to apply to the State Tax Commission for authorization to use a computerized database as the tax roll.

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| State Tax Commission Use Only: |
| Date Received: _____ |
| Date Approved: _____ |
| Date Denied: _____ |

P.A. 112 of 1990 as amended by P.A. 415 of 1994 and P.A. 505 of 2002, sets two conditions that must be met for the State Tax Commission to authorize the use of a computerized database as the tax roll. They are: (1) the local tax collecting unit or the County Treasurer must demonstrate that the proposed system has the capacity to enable the local unit to comply with property tax law; and (2) the local unit must comply with **all** the requirements listed below. P.A. 505 of 2002 authorizes the County Treasurer to make the application on behalf of the local units (a local unit may still make an application of its own right). It also indicates that the State Tax Commission must approve or deny the application within 120 days.

As the Treasurer of _____ County, I certify that all local units for which this application applies comply with all of the following requirements. A sample of the required reports is included as indicated below. A separate application is required for each different computer system/software package used if the local units employ more than one system. A copy of each local unit's security procedure (line 12) and the city or township governing body adopted resolution approving the request for authority to use a computerized database as the tax roll (line 14) **must be attached** to this application.

PART 1: PRECOLLECTION TAX ROLL

1. Will an original precollection tax roll be printed from the computerized data base and warranted by the assessor? (**Submit samples.**) Yes No
2. Will the assessor maintain the printed precollection tax roll until the redemption period (provided in section 78k) following the entry of a judgment foreclosing property forfeited for delinquent taxes (under section 78g), or the resolution of all pending appeals, whichever is later? Yes No

PART 2: TAX ROLL CHANGES

3. Will the assessor prepare and maintain a separate computer printout of all parcel splits and combinations, including sufficient information to document the accuracy of and provide an audit trail for the splits or combinations, until the expiration of the redemption period (provided in section 78k) following the entry of a judgment foreclosing property forfeited for delinquent taxes (under section 78g), or the resolution of all pending appeals, whichever is later? Yes No
4. Will the assessor prepare and maintain a separate computer printout of all corrections and adjustments to the precollection tax roll authorized by the board of review, State Tax Commission or Tax Tribunal--including sufficient information to document the accuracy of and provide an audit trail for all corrections and adjustments, until the expiration of the redemption period (provided in section 78k) following the entry of a judgment foreclosing property forfeited for delinquent taxes (under section 78g), or the resolution of all pending appeals, whichever is later? Yes No

PART 3: SETTLEMENT TAX ROLL

5. Will the local tax collecting treasurer and the assessor produce a final computer-printed settlement tax roll to certify taxes collected? (**Submit samples.**) Yes No
6. Will the assessor certify that taxable valuations, state equalized valuations, adjusted valuations, and the spread of taxes and adjusted taxes are correctly recorded in the settlement tax roll? Yes No
7. Will the local tax collecting treasurer certify the delinquent taxes and that all tax collections are posted on the settlement tax roll? Yes No

- 8. Will those certifications and the settlement tax roll be transmitted to the County Treasurer as required by Section 55 of the General Property Tax Act? Yes No
- 9. Will the certification by the assessor, attached to the settlement tax roll, include documentation that authorizes and reports all changes in the precollection tax roll? **(Submit samples.)** Yes No

PART 4: PROCEDURES AND REQUIREMENTS

- 10. Will the treasurer of the local tax collecting unit prepare and maintain a journal of individual collections, totaled and reconciled to the amount of actual daily collections? Yes No
- 11. Will payment of each tax be posted to the computerized database system using a transaction or receipt number with the payment date? (A posting on the computerized database system is considered the entry of the fact and date of payment in an indelible manner on the tax roll as required by section 46(2) of the General Property Tax Act.) Yes No
- 12. Does the computerized database system have internal and external security procedures sufficient to assure the integrity of the system? **(Attach a description of the procedures used by each local unit.)** Yes No
- 13. Is the local tax collection unit capable of making available a posted computer printed tax roll at any time? Yes No
- 14. Does the system have a "read only" terminal or other procedure for public viewing of the posted tax roll? (If other procedure is used, describe it and give an example.) Yes No

PART 5: CERTIFICATION

I, _____, Treasurer of _____ County, declare that I have examined this application and have become familiar with the tax collection system described here for the local units certified below. To the best of my knowledge, this system meets the requirements of section 42a of the General Property Tax Act and is compatible with the system or systems currently in use by our office.

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| Signature of County Treasurer |
| County of _____ |
| Date: _____ |

PART 6: LOCAL UNIT CERTIFICATIONS - Computerized Tax Roll Application

We declare that the city or township named below, which we are authorized to represent, has the capacity to enable it to comply with the requirements and that it will comply with the requirements of Act 112 of 1990, as amended. We understand that this certification must be reaffirmed to the State Tax Commission every three years after approval by the State Tax Commission.

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|-------------------------------|--|
| City or Township, County Name | City or Township Treasurer's Signature |
| Treasurer | Assessing Officer's Signature |
| Assessing Officer | |

Include a separate certification sheet for each local unit which will be using this computerized database system as its tax roll.

Instructions for Form 3944

Request for Approval for a Computerized Tax Roll by a County Treasurer

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