

Personal Property

In 1999, after concerns were raised by assessors and taxpayers, the State Tax Commission ordered a study of the Personal Property Multipliers. The law requires uniformity of assessments and a long time had elapsed since the last multipliers were issued. The study verified that a change in multipliers was necessary.

Previously some of the tables were asset specific and some were industry specific. The new multipliers tables are now all asset specific. The following is a list of titles and sections for the bulk of usual asset types: Section A - Furniture and Fixtures; Section B - Machinery and Equipment; Section C - Rental Video Games and Tapes; Section D - Office Machines and Electronic, video and test equipment; Section E - Consumer Coin Operated equipment; and Section F - Computer and Peripheral equipment. There is an alphabetized list of assets added to this letter to help locate the correct section for the asset.

The new tables must be used for the year 2000 and beyond. Tables of Short-life, Average-life and Long-life are no longer allowable.

The new Personal Property Statement will be mailed, as usual, in December. Hartland Township understands that the new form looks intimidating, but once the instructions are read, we believe that the form will be easier to complete than before.

The State Tax Commission, when testing the new multipliers, found that the average taxpayer realized a 12%-15% reduction in value when utilizing the new tables. The Township understands that this first year there will be more time required to complete the Personal Property Statement, learning new rules, etc, however, the statutory filing deadline of February 20 did not change. Our Assessing staff will be available to answer your questions and concerns at (810) 632-7498 or at the Assessing Office during regular business hours.

List of Assets by Section

Air Compressors	B	Mining & quarrying	B
Air make-up & exhaust systems	B	Mobile Office Trailers	A
Airport Ground	B	Modular office components	A
Amplifiers	D	Molds	H
Audio & Video EQ (recev, transm, recrd, produc,broadcast)	D	Mortuary & cemetery	B
Auto Repair & Maintenance	B	News boxes	E
Automated Tellers	B	Newspaper	B
Bars	A	Non-coin operated Amusement Rides	B

Beauty & Barber Shop Equipment	B	Non-coin operated dry cleaning & laundry	B
Bill and change machines	E	Non-computerized Cash registers	D
Boiler	B	Non-electronic Medical, Dental, Lab, Vet	B
Bookcases	A	Non-electronic recreational equipment	A
Booths	A	Non-video arcade games	E
Bottling & Canning Equipment	B	Office machines	D
CD, cassette & disc players	D	Ophthalmology testing EQ	D
CDC controlled mfg	B	Other vending machines	E
Cabinets	A	Output devices (Printers, plotters, etc)	F
Cable TV converters	F	Painting	B
Cable TV local origination EQ	D	Patterns	H
Car Wash equipment	B	Peripheral EQ (Servers, data stor, etc)	F
Chemical Processing	B	Personal, Midrange & mainframe	F
Computer controlled lighting	B	Photography & Developing EQ	D
Computerized Point of Sale terminals	F	Pin Ball machines	E
Construction	B	Plastics	B
Conveyor	B	Pottery & Ceramics	B
Cooking and Eating Implements	A	Printing	B
Copiers	D	Projectors	D
Counters	A	Rental Games	C
Crane & Hoist	B	Rental videotapes	C
Decorations	A	Restaurant food prep, disp, storing, serv, etc	B
Dies	H	Rubber Mfg	B
Displays	A	Satellite dishes	D
Electronic diagnostic & testing EQ (auto, medical, etc)	D	Sawmill	B
Electronic laboratory EQ	D	Scales	B
Electronic scales	D	Seating	A
Electronic testing EQ	D	Shelving - Racks	A
Faxes	D	Shopping Carts	A
Filing systems	A	Shredders	D
Fine Art	G	Signs	A
Fixtures	H	Ski Lifts	B

Food Processing	B	Slat Walls	A
Furnace	B	Smelting	B
Furniture	A	Speakers	D
Gambling Tote EQ	F	Special Use Sinks (medical offices, beauty shops, etc)	A
Gauges	H	Stone & clay processing	B
Global Positioning system EQ	F	Supermarket	B
Gym and Exercise Equipment	B	Surveillance EQ	D
Heat treating	B	Tables	A
Hydrocarbon refining, production & distribution	B	Tanning	B
Incinerators	B	Telephone and switchboard systems	D
Input devices (scanners, keyboards)	F	Textile	B
Jigs	H	Theater Equipment	B
Juke boxes	E	Tools	H
Landscaping	B	Uniforms and Linens	A
Laundry equipment	E	Unlicensed vehicular (Hi-lo)	B
Lockers	A	Vehicle mounted	B
Lottery ticket Terminal (G Tech)	F	Video-screen arcade games	D
Mailing and binding Eq	D	Waste containers	B
Maintenance & Janitorial	B	Window treatments	A
Manufacturing and Fabricating	B	Wire product mfg	B
Medical exam room furnishings	A	Woodworking	B