

## **ATTENTION business owners and statement preparers:**

***This memo is to inform you of very important recent changes in personal property taxation. Please read the following carefully:***

- You may qualify for a personal property exemption for which you will need to file a separate form than the L-4175 Personal Property Statement enclosed here. These exemptions are for ***small businesses*** (MCL 211.9o) OR ***eligible manufacturers*** (MCL 211.9m and MCL 211.9n). The applicable forms are available on our website.
- Recent legislation removed the requirement to annually file the Small Business Property Tax Exemption (MCL 211.9o). **HOWEVER, this does not begin until 2020.** All taxpayers seeking the Small Business exemption **must** file in 2019 in order to claim the exemption. Once granted, they will continue to receive the exemption until they no longer qualify. Please see Form 5076 for details.

For forms, guidelines, and deadlines, please visit our website at  
**[www.clintontownship.com/personal-property](http://www.clintontownship.com/personal-property)**

You may also find more information at  
**[www.michigan.gov/PPT](http://www.michigan.gov/PPT)**

The Assessing Department is open Monday-Friday, 8:30am – 4:30pm.  
Please call 586-286-9468 or email [assessor@clintontownship.com](mailto:assessor@clintontownship.com)