

## Real Property Statement For Commercial and Industrial, and Apartment Property Owners

This form is issued under authority of the General Property Tax Act. (See Section 211.21 on page 3 of this form.) Filing is mandatory. Willful failure to file is punished by fine and/or imprisonment. Approved by the State Tax Commission on May 14, 2013.

<b>NAME AND ADDRESS:</b>

<b>MAIL THIS COMPLETED STATEMENT TO:</b>

PART 1: PROPERTY INFORMATION				
Property Type (If mixed use, check both) <input type="checkbox"/> Commercial and Industrial <input type="checkbox"/> Apartment	Date Property Acquired	Purchase Price	Date of Mortgage	Expiration Date of Mortgage
	Interest Rate	Mortgage Payment	Original Mortgage Balance	Current Mortgage Balance
Parcel Code Number	Property Address			

**PART 2: GENERAL LEASE INFORMATION FOR COMMERCIAL AND INDUSTRIAL RENTAL PROPERTY**  
 Owners of commercial and industrial rental property, complete the table below and attach a copy of the most typical, current lease. Attach an additional sheet if needed. **Do not report residential rental information in Part 2.**

Tenant Name	Gross Leasable Area	Net Leasable Area	Level — e.g. Basement 1st Floor, Etc.	Date of Lease	Length of Lease	Base Rent Rate	Basis for Rent Above Base Rate
Information for currently vacant areas.....							
Total.....							

**PART 3: GENERAL LEASE INFORMATION FOR APARTMENT PROPERTY**

Owners of apartment property, complete Part 3. **Report only residential rental information in Part 3.**

Apartment Type	No. of Apartments	No. Currently Vacant	Current Monthly Rent Per Unit	Utilities Paid by Tenant (Check all that apply.) <input type="checkbox"/> Electric <input type="checkbox"/> Water <input type="checkbox"/> Gas
1 Bedroom 1 Bath				Major Appliances Furnished by Landlord
2 Bedroom 1 Bath				
2 Bedroom 2 Bath				
3 Bedroom 1 Bath				Additional Amenities Furnished by Landlord
3 Bedroom 2 Bath				
___ Bedroom ___ Bath				
Total No. of Apartments				

**PART 4: ACTUAL INCOME DATA FOR THREE MOST CURRENT YEARS**

Type of Data	For Year Ending: 12/31/_____ Most Current	For Year Ending: 12/31/_____ Previous	For Year Ending: 12/31/_____ Next Previous
Total Gross Income			
Misc. Income - Parking			
Misc. Income - Other			

**PART 5: ACTUAL EXPENSE DATA FOR THREE MOST CURRENT YEARS**

Detail specific expenses under "Other Expenses." Attach an additional sheet if needed.

Type of Data	Check if Expenses Paid by Tenant	Check if Expenses Paid by Owner	For Year Ending: 12/31/_____ Most Current	For Year Ending: 12/31/_____ Previous	For Year Ending: 12/31/_____ Next Previous
Property Taxes					
Insurance					
Management					
Utilities					
Repairs & Maintenance					
Rubbish Removal					
Snow Removal					
Janitorial					
Legal & Accounting					
Advertising					
Supplies					
Other Expenses					
Other Expenses					
Other Expenses					
<b>Total Expenses</b>					

**PART 6: CERTIFICATION**

*I hereby certify that this statement, including any attachments, is complete and true to the best of my knowledge and belief.*

Signature of Owner (Buyer)	Date	Telephone Number
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**EXCERPTS FROM THE GENERAL PROPERTY TAX ACT DEFINING THE POWERS AND DUTIES OF THE LOCAL ASSESSOR AND COUNTY EQUALIZATION DEPARTMENT FROM SECTIONS 211.19, 211.21 AND 211.23 OF THE MICHIGAN COMPILED LAWS**

211.19(3) ... If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a [written] statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

211.19(5) ... A statement under subsection (2) or (3) shall be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format shall be prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

211.19(6) ... A statement under subsection (2) or (3) shall be signed manually, by facsimile or electronically. A supervisor or assessor shall not require that a statement required under subsection (2) or (3) be filed before February 20 of each year.

211.21 ..... If a person, member of a firm, or officer of a corporation willfully neglects or refuses to make out and deliver a statement required under section 18 [now 211.19] or falsely answers or refuses to answer questions concerning his or her property or property under his or her control as required by this act, that person is guilty of a misdemeanor, punishable by imprisonment in the county jail for not less than 30 days or more than 6 months, or by a fine of not less than \$100.00 or more than \$1,000.00, or both. If a supervisor, assessing officer, or member of the state tax commission is satisfied that a person is liable under this section, he or she shall report the case to the prosecuting attorney of the county in which the property is located.

211.23 ..... All the statements herein required to be made and received by the supervisor or assessor shall be filed by him, and shall be presented to the board of review hereinafter provided for, or provided for in any act incorporating any village or city, for the use of said board, and after the assessment is reviewed and completed by such board of review, all of the statements shall be deposited in the office of the township or city clerk, and shall be preserved until after the next assessment is made and completed, after which they may be destroyed upon the order of the township board or city or village council, but no such statement shall be used for any other purpose except the making of an assessment for taxes as herein provided, or for enforcing the provisions of this act, and any officer or person who shall make or allow to be made wilfully or knowingly, any other or unlawful use of any such statement, shall be liable to the person making such statement for all damages resulting from such unauthorized or unlawful use of such statement. All the statements received by the supervisor or assessor shall be made available to the county tax or equalization department mandatorily established under section 34 of this act and use of such statements by such county tax or equalization department shall be deemed a use for the purpose of enforcing the provisions of this act.