

## TAX RECORDS INSPECTION POLICY

1. Requests for public inspection and copying of tax records may be made verbally, or in writing. Any request shall describe each tax record requested sufficiently so that it may be found.
2. Requests may be directed to the township official, or authorized individual responsible for tax records.
3. Any requests made pursuant to Michigan's *Freedom of Information Act* shall be made to the *FOIA* coordinator and shall be subject to the statutory requirements of the *FOIA* and township *FOIA* policy.
4. If a verbal request is made, the responding township official, or authorized individual shall prepare a checklist of items/records requested to be copied or inspected. The listing shall be presented to the requesting party on the date set for inspection or copying.
5. The responding township official, or authorized individual may require the requesting party to countersign the checklist to indicate compliance with the verbal request.
6. The responding township official, or authorized individual shall be responsible for the production of the requested copies.
7. If the failure to charge a fee would result in unreasonably high costs to the township, the requesting party shall be charged a fee for a tax records search, for copying, for providing copies of tax records, for providing copies of records on non-paper physical or electronic media and for mailing costs in compliance with the *FOIA*.
8. The responding township official, or authorized individual shall respond in a timely manner, not to exceed five business days from the date of the request, to a request to inspect tax records. The response shall indicate the date, time and place when public inspection of the requested tax records shall take place.
9. The establishment of the date and time of the public inspection of the requested tax records shall be in the discretion of the responding township official, or authorized individual. The place designated for the requested inspection shall be the Township Hall, or the location where the tax records are officially retained.
10. The responding township official, or authorized individual shall allow such inspection between the hours of 8:30 a.m. and 4:00 p.m., Monday, Tuesday, Thursday and Friday, unless mutually agreed to by the responding township official, or authorized individual and the requesting party.

11. Upon receiving a verbal or written request to inspect township tax records, the township shall furnish the requesting party with a reasonable opportunity and reasonable facilities for inspection and examination of the records.
12. The public does not have unlimited access to township offices or facilities, and a requesting party may be required to inspect tax records at a specified counter or table, and in view of township personnel.
13. Township officials, appointees, staff or consultants/contractors assisting with inspection of tax records shall inform any person inspecting records that only pencils, and no pens or ink, may be used to take notes.
14. A requesting party shall not remove books, records or files from the place the township has provided for the inspection.
15. No documents shall be removed from the office of the custodian of those documents without permission of that custodian, except by court order, subpoena or for audit purposes. The official shall be given a receipt listing the records being removed. Documents may be removed from the office of the custodian of those documents with permission of that custodian to accommodate public inspection of those documents.

Frankenlust Township Tax Records Inspection Policy  
Adopted May 12, 2015