

# Personal Property Examination

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## Administration of Personal Property Valuation

- Assessment Dates
- Assessment Ratios
- Declarations of Personal Property
- Property Exempt from Personal Property Taxes
- Ownership of Personal Property
- Taxability of Personal Property

## Definitions

- Terminology and definitions

## Discovery

- Physical methods
- On-site inspections
- Non-physical methods

## Audits

- Authority to conduct PP Audits
- Methodology
- Notices of audit findings
- Penalties
- Time Frames for audits
- Data Sources