Reset Form

Michigan Department of Treasury
4798 (Rev. 07-24)

Automotive Manufacturing Equipment Personal Property Report

Issued under authority of Public Act 206 of 1893.

INSTRUCTIONS: When completed, attach Form 4798 to your Form 632 (L-4175), *Personal Property Statement*, and submit it to the local unit assessor by February 20, 2025. Read the instructions carefully. Spreadsheets submitted should be printed and attached to a completed copy of this form.

Parcel Number

FROM: (Name and Address of Assessor)	TO: (Name and Address of Taxpayer)

AUTOMOTIVE MANUFACTURING EQUIPMENT PERSONAL PROPERTY REPORTING TOTALS

1. Part A: Presses and Transfer Machines	1.	
2. Part B: Robots and CNC Equipment	2.	
3. Part C: Paint Systems and Conveyor Systems	3.	
4. Part D: Support Equipment	4.	
5. Totals of Parts A, B, C, and D	5.	

The Total of Parts A, B, C and D are to be carried to the first page of Form 632 (L-4175), *Personal Property Statement*. Report the Total on the “Assessor’s Adjustment(s)” Column labeled as Automotive Property.

CERTIFICATION

The undersigned certifies that he/she is an owner, officer and/or the duly authorized agent for the above named taxpayer and that completion of this form, with its supporting documents, provides a full and true statement of all tangible automotive manufacturing equipment personal property owned or held by the taxpayer at the location listed on this form on December 31, 2024.

Signature of Owner, Officer or Duly Authorized Agent	Date

Reporting Tables

PART A: Presses and Transfer Machines			Assessor Calculation
2024		.73	
2023		.60	
2022		.51	
2021		.44	
2020		.38	
2019		.28	
2018		.27	
2017		.26	
2016		.25	
2015		.24	
2014		.23	
2013		.22	
2012		.21	
2011		.21	
2010		.20	
2009		.19	
2008		.18	
2007		.17	
2006		.16	
2005		.15	
2004		.14	
Prior		.13	
TOTALS	A1		A2

PART B: Robots and CNC Equipment			Assessor Calculation
2024		.45	
2023		.33	
2022		.26	
2021		.21	
2020		.18	
2019		.14	
2018		.12	
2017		.09	
2016		.07	
2015		.06	
2014		.04	
2013		.02	
Prior		.01	
TOTALS	B1		B2

PART C: Paint Systems and Conveyor System			Assessor Calculation
2024		.18	
2023		.15	
2022		.13	
2021		.12	
2020		.11	
2019		.10	
2018		.09	
2017		.08	
2016		.08	
2015		.07	
2014		.07	
2013		.06	
2012		.06	
2011		.06	
2010		.05	
Prior		.05	
TOTALS	C1		C2

PART D: Support Equipment			Assessor Calculation
2024		.53	
2023		.46	
2022		.40	
2021		.36	
2020		.32	
2019		.29	
2018		.27	
2017		.25	
2016		.23	
2015		.22	
2014		.20	
2013		.19	
2012		.17	
2011		.17	
Prior		.14	
TOTALS	D1		D2

Instructions for Form 4798,
Automotive Manufacturing Equipment Personal Property Report

Notice: This form is issued under authority of the General Property Tax Act. This form should be attached to the annual filing of the Form 632 (L-4175). Filing is mandatory. Failure to file may result in imprisonment for a period not less than thirty days, nor more than six months; a fine not less than $100, nor more than $1,000; or both fine and imprisonment at the discretion of the court. See MCL 211.21.

Instructions: This form is to be used to report certain assets of a qualified automotive manufacturer. A qualified automotive manufacturer is defined as: a company whose primary business is the design, development, manufacture and wholesale of automobiles and or light duty trucks. A qualified automotive manufacturer's overall business must perform all of these functions in order to report certain equipment on this form. **All remaining assessable personal property is required to be reported on Form 632 (L-4175).** Both the *Automotive Manufacturing Equipment Personal Property Report* and Form 632 (L-4175) must be submitted to the assessor's office at the same time, on or before February 20 of each year, in order to be considered timely filed. If February 20 is a Saturday, Sunday, or legal holiday, the *Automotive Manufacturing Equipment Personal Property Report* and Form 632 (L-4175) must be filed the next day that is not a Saturday, Sunday, or legal holiday in order to be considered timely.

Equipment to be reported using this form is limited to the following:

Part A - Presses and Transfer Machines: Presses are defined as automotive stamping presses used to form raw material into automotive body component parts. The term Presses includes the associated die change tables, hydraulic power units, electrical motors, motor control centers, the presses, coil cradles, coil cars, uncoilers, levelers, shears, and press feeds, and integrated Computer Numeric Control (CNC) systems when integrated into the press equipment. The term Presses does NOT include press support equipment such as: blank handling equipment, blank washers, pick and place blank feeders, and all outfeed part handling conveyors.

Transfer Machines are defined as customized machines used to mill, drill, face, or hone castings or machined parts often used in engine, transmission, crankshaft or other general metal cutting operations. These machines may have limited functionality as evidenced by the presence of limited tool-changers and Computer Controls but are not flexible in the functions performed.

The items referred to in Part A are to be reported at their full acquisition cost new in their year of acquisition in Part A of the Reporting Tables on page 2 of this form.

Part B - Robots and CNC Equipment: Robots are defined as the primary robot, integrated CNC control systems, related power cables, and related robot attachments such as welders and welding controls. These robots are used in a qualified automobile manufacturer's engine, transmission, powertrain, frame, body, component part, stamping or finished vehicle facility. They are programmable, multifunctional, manipulator designed and controlled through an external or (usually) internal computer. They are often equipped with tactile sensors and other devices and tools to perform one or several programmed jobs including the movement of material, parts, tools, or specialized devices through various programmed motions for the performance of various tasks. CNC Equipment is defined as flexible manufacturing machines used to mill, drill, face, or hone castings or machined parts often used in engine, transmission, crankshaft or other general metal cutting operations. These machines have tool changers and flexible CNC controls with flexible programmable functions. This category varies from Transfer Machines in that a transfer machine may perform the same operations and have some programmability of the associated electronic control, but does not have flexibility in its operations.

The items referred to in Part B are to be reported at their full acquisition cost new in their year of acquisition in Part B of the Reporting Tables on page 2 of this form.

Part C - Paint Systems and Conveyor Systems: Paint systems are defined as an integrated set of equipment used to prepare and paint the body of an automobile. The system is extensively engineered to paint a vehicle of a certain length, width, and height, and to dry the paint in a specified period of time. This process requires the integration of a large amount of custom designed equipment including: phosphate dip tanks, electrocoat tanks, paint booths, robotic painting stations (excluding robots), dryers, conveyor, color kitchens with tanks, pumps, valves, computer mixing systems, boilers used to heat liquids in the phosphate and electrocoat lines, Programmable Logic Controller (PLC) control panels, and safety equipment.

Conveyor Systems are defined as all conveyor systems and related items in the facilities, including overhead steel supporting structures and columns, chains, crossover conveyors, over-aisle conveyors, elevators, lowerators, automotive assembly skillet systems, car or truck assembly stations/operations, subassembly systems, door and body assembly, engine assembly, transmission assembly and PLC electronic control stations that operate the conveyor systems. Conveyor Systems exclude any robots used on the assembly line and any of the hand tools used at the assembly stations.

The items referred to in Part C are to be reported at their full acquisition cost new in their year of acquisition in Part C of the Reporting Tables on page 2 of this form.

Part D - Support Equipment: Support Equipment is defined as equipment that supports primary production equipment. Support equipment specifically includes air compressors, automatic storage and retrieval systems, bridge cranes, broaches, cooling towers, coordinate measuring machines, press support equipment, power distribution equipment and substations.

Support equipment does NOT include automated guided vehicles (AGV's), pallet and storage racking, office furniture and business machines, or leasehold improvements.

The items referred to in Part D are to be reported at their full acquisition cost new in their year of acquisition in Part D of the Reporting Tables on page 2 of this form.