

Everett Township

Property Tax Exemption Request

Revised 12/2017

PROPERTY INFORMATION

Real Property Parcel #: _____

Personal Property Parcel #: _____

Property Address: _____

OWNER INFORMATION

Name of organization _____

Contact person: _____ Phone #: _____

Mailing Address: _____

INDICATE UNDER WHAT STATE STATUTE YOU ARE CLAIMING EXEMPTION:

_____ 211.7d _____ 211.7g _____ 211.7n _____ 211.7o

_____ 211.7p _____ 211.7r _____ 211.7s

_____ Other (please specify) _____

MICHIGAN TAX TRIBUNAL FOUR-PART TEST: (Check all that apply)

_____ The real estate or personal property must be owned, occupied and used by the exemption claimant. **Note: Tax day is December 31st each year.**

_____ The exemption claimant must be a library, charitable, educational, scientific or religious institution.

_____ The claimant must be incorporated under the laws of the State of Michigan or any other state in the United States.

_____ The exemption exists only when the buildings and other property thereon are occupied by the claimant solely for the purpose for which it is incorporated.

ATTACH COPIES OF THE FOLLOWING TO THIS FORM:

1. Articles of Incorporation
2. Organization's By-laws
3. Copy of deed or land contract showing ownership
4. Internal Revenue Service Code 501c (3) status
5. Internal Revenue Service Code 990, 990n, 990ez
6. Copy of any pamphlet, other information, or literature describing the functions of the organization
7. Copy of fee schedule
8. Copy of your policy as to who is eligible to receive your services and on what terms

If you are not providing any of the above, you must include a letter explaining why.

Signature/Title

Phone #

Date

Everett Township

Property Exemption Approval and Denial Guidelines

Approval Guidelines

Property owners seeking exemption from property taxes should follow this procedure:

1. Fill out and submit the Everett Township Exemption Application.
2. Submit any supporting documentation as indicated on the form.
3. Submit further supporting documentation, if necessary, as requested by the Assessor to clarify property owner's eligibility for the exemption.

The Assessor, upon receiving a submission of the Everett Township Exemption Application, should do the following procedure:

1. Review the form for accuracy and completion, and if necessary, contact the applicant to request further information.
2. Review the section of the Michigan General Property Tax Act under which the applicant is requesting exemption from property taxes and verify that the applicant qualifies for the exemption. This may include reviewing all of the following:
 - a. The Michigan General Property Tax Act
 - b. Any bulletins or guidelines issued by the State Tax Commission
 - c. Any applicable Michigan Tax Tribunal rulings or related court opinions.
3. If the Assessor determines the applicant qualifies for the exemption, the applicant should be notified in writing, and the property should be removed from the assessment roll for the appropriate year.
4. If the Assessor determines the applicant does NOT qualify for the exemption, the applicant should be notified in writing, including any applicable appeal procedures.

Audit Guidelines

The Assessor, should annually conduct the following: Review the record card and any related documents to determine if any changes have been made that would change the status of the exemption. If necessary, the Assessor can request additional information from the property owner to support the continued exempt status.

Denial Guidelines

The Assessor, upon receiving evidence that the property owner no longer qualifies for the exemption, should remove the exemption, notify the taxpayer and provide them with documentation of their appeal rights. The same procedure should be followed in the absence of supporting documentation from the property owner that the exemption should be continued.