

# Essex 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 Greenbush 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 Greenbush 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.