



Quality Assessing Services
PO Box 548
Spring Arbor, MI 49283
Jason Yoakam, MMAO
O: 517-539-5172
C: 517-250-7382
jason@qualityassessing.com

APPLICATION FOR PROPERTY TAX EXEMPTION

Instructions:

1. To be eligible for an exemption, the property must be owned and occupied by the applicant on December 31 of the year preceding the assessment for which the exemption is requested.
2. **Applications submitted by December 31 will be considered for the following tax year.**
3. If additional space is needed to complete the application request, please attach a separate page with a notation as to which question is being answered
4. Any change in occupancy, use, or sale of the property needs to be promptly reported to the Assessor's Office.

The address of the property _____.

The organization is requesting an exemption for:

_____ Real Property
 _____ Personal Property
 _____ Both Real & Personal Property

Parcel Number(s)_____.

Legal description of the property (if not the entire parcel):

Name of organization requesting exemption_____

Mailing Address _____

Contact person _____ Phone _____

Relationship of contact person to organization _____

Internal Revenue Service Identification # _____

State of Michigan Corporate ID # _____

1. Name of Organization or Individual owning the property

2. Please indicate under which state statute you are claiming to be exempt from taxation:

____ Property of a non-profit charitable institution (211.7o).

____ Property a charitable home of a fraternal, secret society or a non-profit corporation which owns and operates facilities for the aged and chronically ill (211.7o).

____ Property of a non-profit theater, library, educational, or scientific institution (211.7n).

____ Houses of public worship, parsonages (211.7s)

____ Memorial homes or homes of veterans organizations (211.7p).

____ Clinic, hospital or public health (211.7r).

____ Property of youth organizations (211.7q).

____ Other _____

3. Please list all occupants of the property. (If there is more than one occupant or entity, please list the percentage of the building being used by each occupant).

4. Please list all uses of the property and their relation to the requested exemption.

5. Please state when the property was first used for each use.

6. Is the property open to or available to the general public?

7. Has the use changed significantly at any time? _____ Yes _____ No.
If yes, please explain.

8. Does any other individual or organization use the property? _____ Yes _____ No

a. If yes, please provide name, address and phone number of the individual or organization.

b. What do they use the property for?

c. Is a fee charged? _____ Yes _____ No. If yes, please describe.

9. What date did the organization requesting the exemption acquire the property?

10. What was the price paid for the property?

11. Please indicate all sources of funding for your organization and the percentage that each contribute to the total.

12. If you are seeking an exemption as a charitable, benevolent, educational, public health or youth organization...

a. Please describe the exact type of services that you provide.

b. Please describe the population or group that you serve.

c. Please describe how the recipients of your services are selected.

d. Do you discriminate on the basis of color, race, sex, religion or creed, age, national origin or marital status in providing your services?

_____ Yes _____ No

If yes, Please explain.

e. Do you charge a fee for your services? Yes No

If yes, please explain how the fees are determined. _____

f. Please describe the exact type of services that you provide at the property.

13. Please list any other property you own or occupy that will no longer be used for tax exempt purpose.

14. IMPORTANT – Please sign this application on the line provided and return it to our office with the following documents of the organization:

- a. Copy of Articles of Incorporation
- b. Copy of By-Laws
- c. Copy of instrument by which property was acquired (warranty deed, quit claim deed, land contract, or bill of sale)
- d. Copy of any pamphlet or other information or literature describing the functions of the organization
- e. Copy of previous 3 years of Income Tax filings, including 990 forms

I hereby swear that the above information is true and complete. I also agree and understand that I may be subject to audit by the Assessor’s office to ensure continued compliance of the exemption, should one be granted.

Applicants Name

Applicants Signature

Title

This form needs to be completed and returned to the Assessor’s office by December 31 of this year.

Return to: Quality Assessing Services
 PO Box 548
 Spring Arbor, MI 49283

For Office Use Only

_____ Meets Exemption Requirements

Exemption qualifies under Section _____

_____ Does Not Meet Legal Requirements

Reason: _____

Assessor Date



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PROPERTY TAX EXEMPTION APPROVAL, AUDIT AND REMOVAL OF EXEMPTION PROCEDURE

APPROVAL – Upon successful completion of the application and supporting documentation:

- Assessor will review and contact applicant if further information is needed.
- Assuming no further information is required, the assessor will inform applicant of exempt status and take necessary actions to ensure the applicants exempt status for relevant assessment roll(s)/year(s) is properly applied.

AUDIT – All exemption claims are subject to audit. Once an exemption is granted, claimant shall continue to enjoy a tax exempt status only if the following are true:

- Claimant continues to operate chiefly, if not solely, for the purposes by which the exemption was granted.
- Claimant continues to own and occupy the real estate.
- The buildings and other property thereon are occupied solely for the purposes for which the claimant was incorporated.
- At the request of the Assessor's office, provide any additional requested documentation.
- At the request of the Assessor's office, claimant will allow access to all land, buildings, structures, assets, records, and all other items related to or in support of claimant's tax exempt status.

CLAIMANT'S RESPONSIBILITY - Claimant is responsible to inform the Assessor's office immediately of any changes that may affect the tax-exempt status. Including but not limited to:

- A change in the articles of incorporation.
- A change in the name of the claimant (this may require reapplication).
- Use of the property by other than claimant.
- Any agreement to use property by another individual or entity, written or otherwise.
- Dissolution of organization.
- Intent to sell; including any listings, pending offers, purchase agreements.
- Events, operations, or occurrences that may be in conflict with the claimants stated qualifying statute, articles of incorporation or use of the property.

REMOVAL - Claimant is required to submit a letter to the Assessor's office requesting removal of exemption immediately following any disqualifying factor including, but not limited to, any of the above.

DENIAL - Failure of claimant to comply with the requests of or inform the Assessor's office regarding information that may affect the tax-exempt status will result in a denial of the exemption. Denial of claimant's tax exempt status will be issued in writing and may include prior years. Claimant may appeal a denial with the Michigan Tax Tribunal within 35 day of the issuance of a denial.