

Raber Township Assessing Office

17165 S Deer Run Rd
Kinross MI 49752
(906) 360-9055 or 906-632-5712

Application for Exemption from Property Taxes for Non-profit 501 (c) 3

Instructions: File this application along with copies of documents listed on page 4 of this form. Property must be owned and used for the stated exemption purpose as of December 31 of the year prior to the year for which exemption is claimed. **Application must be received by the Assessor's Office no later than February 15 of the year in which this exemption is being sought.** Your application may be on the attached forms or you may use an alternate equivalent format.

The following is the four-part test that Michigan courts have established to determine if a property is exempt:

- 1) The real estate must be owned and occupied by the exempt claimant;
- 2) The exemption claimant must be a religious, library, benevolent, charitable, educational or scientific institution;
- 3) The claimant must have been incorporated under the laws of a state;
- 4) The exemption only exists when the buildings or other property thereon are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.

Our policies are set by State of Michigan law and court decisions, and not by the City Commission or Township Board. We will use these criteria to determine your tax status. If you have any questions, please feel free to contact the City / Township Assessor.

Application:

NAME OF ORGANIZATION: _____

ADDRESS OF PROPERTY: _____

PARCEL NUMBER (from Assessment notice or tax bill): _____

LEGAL DESCRIPTION (if application is for less than the entire parcel):

We request exemption of property located in the **Township of Raber**. We own the property and are using it for:

Religious _____, Charitable _____, Scientific _____,
Educational _____, Benevolent _____, Memorial _____,
Home _____, Library _____,
or _____, purposes of our organization.

PROPERTY TAX LAW SECTION UNDER WHICH YOU ARE CLAIMING EXEMPTION
(Note: Internal Revenue Code Sec. 501 (c) 3 is NOT a property tax exemption law, but rather deals with exemption from Federal Income Tax) :

DATE OF ACQUISITION: _____ PRICE: \$ _____

DOWN PAYMENT: _____ @ _____ %

MONTHLY PAYMENT: \$ _____ BASED ON _____ MONTHS AMORT.

BALLOONS: / / (Date)

CONVEYED BY: Land Contract _____, Warranty Deed _____, Other _____

ON / / (Date), LIBER/PAGE or DOCUMENT # _____ / _____

BUYER : _____ SELLER : _____

LIST ALL OCCUPANTS OF THIS PROPERTY:

REASON(S) FOR EXEMPTION OF THIS PROPERTY:

LIST ALL USES OF THIS PROPERTY AND PERCENTAGE OF EACH:

	%
	%
	%
	%
	%

Total 100 %

DO YOU RENT OR LEASE ANY PART OF THIS PROPERTY? _____

IF YES, EXPLAIN:

THIS APPLICATION IS FOR EXEMPTION BEGINNING WITH YEAR 20_____.

THE INFORMATION ON THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDGE AND JUDGEMENT, A TRUE AND CORRECT STATEMENT OF FACTS CONCERNING THE ABOVE DESCRIBED PROPERTY AND ITS USE

Date: _____ Signed: _____

Print or type name and title: _____

Address: _____

Phone Number: _____

E-Mail: _____

For Office use only

RECEIVED BY ASSESSING OFFICE Date: / / By: _____
Application Acceptance - Approved _____ **Denied** _____ **Date:** / /
By: _____ **Reason IF Denied – see page 5**

DOCUMENTS REQUESTED

Processing this exemption request application is facilitated by your providing copies of as many of the following documents as possible:

- 1) Articles of incorporation and all amendments, which should include the following information:
 - a. The names of directors of the corporation
 - b. Whether the applicant operates on a profit or non-profit status
 - c. The purpose of corporation
 - d. A copy of the articles of incorporation
 - e. Assumed name(s), if applicable, along with the name of governmental agency where the assumed name is recorded with
 - f. A copy of the annual non-profit corporation report or for organizations other than corporations, and the most recent balance sheet.
- 2) Exemption applicant entity's "By Laws" and "Constitution," if these items exist.
- 3) Evidence of ownership of (or interest in) subject property
 - a. Transfer instrument to applicant; typically warranty deed or land contract
 - b. Lease
- 4) Governmental approval/certification (if applicable) to operate for stated purpose
 - a. IRS exemption determination for assessment years in question
 - b. State/County license, if any
 - c. City approval form: Permits _____ License _____ Other _____
 - d. License from Attorney General to solicit or receive contributions
- 5) Budget documents for either
 - a. The operation of charitable, educational, religious organization

- b. The operation of real estate and/or personal property for which exemption is sought.
- 6) Signed statement as to actual use(s). If more than one use exists, please state percentage each use is to a total 100%.
 - 7) Inclusive list of ALL salaries, fees, payments, rent, repayments of loans, etc, as well as transfers, current or deferred, from the exemption applicant to its directors, officers, consultants, agents, and/or employees.
 - 8) List of all clients served that are in any way related to: any director, officers, consultant, agent and/or employees of applicant. Please include an explanation of any above relationships.

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Application for Exemption from Property Taxes

Reasons for Denial

Incomplete application and/or documentation as indicated from page 4 of the application:

Property does not meet the standards of the four-part test that Michigan courts have established to determine if a property is exempt as indicated below:

- The real estate IS NOT owned and occupied by the exempt claimant;
- The exemption claimant IS NOT a religious, library, benevolent, charitable, educational or scientific institution;
- The claimant IS NOT incorporated under the laws of a state;
- The buildings or other property thereon IS NOT occupied by the claimant solely for the purpose for which it was incorporated, or by a Government entity as provided by PA 309 of 2000.

Date: / /

By: _____

Title: _____