

# **VOLINIA TOWNSHIP**

Cass County, Michigan

## **Property Exemption Policy for Charitable Organizations**

In order to ensure property exemptions are warranted and valid, Castleton Township is required to establish a policy regarding the way the Assessor grants and reviews property exemptions to those organizations that qualify.

- Property purchased after January 1<sup>st</sup> of a given year, will keep the taxable/exempt status that was in place at the date of purchase for the remainder of that year regardless if the new owners qualify for an exemption.
- Following the purchase of property by an organization that might qualify for an exemption, a property tax exemption application (enclosed) will need to be requested, completed in full, and submitted to the Assessor. Incomplete applications will be returned to the applicant for completion or denied at the Assessor's discretion.
- Once a completed application is submitted, the Assessor will review the information and either approve or deny the application based on the entire submission.
- An approval will be an exemption for the year following the purchase by the organization.
- A denial can be appealed and needs to follow the protocol regarding appeals – either to a local board of review or the State of Michigan.
- Applications received after the March Board of Review adjournment, will no longer have any local appeal avenues, and may have to appeal to the State of Michigan or pay taxes for the remainder of that year.
- Existing exemptions are subject to review and requests for new applications to ensure that the exemption is still valid. Requests for new applications that are not honored may result in the removal of the exemption for the following year.

## PROPERTY TAX EXEMPTION CHECKLIST

Parcel Number \_\_\_\_\_

Name of Organization \_\_\_\_\_

Contact Person \_\_\_\_\_ Title \_\_\_\_\_ Telephone \_\_\_\_\_

Type of Exemption:

- The sole purpose of the organization as documented in its articles of incorporation is government. Under what Section(s) of the Michigan General Property Tax Law is this exemption authorized  
 Exemption is for Real 211.7\_\_\_ and/or  Personal Property 211.9

OR

- The organization is incorporated as a nonprofit entity or is a qualifying charitable trust and has non-profit status (i.e. 501(c)(3)) certified by the Internal Revenue Service of the United States of America.  Exemption is for Real 211.7\_\_\_ and/or  Personal Property 211.9

OR

- Other qualifying exemption.  Exemption is for Real 211.7\_\_\_ and/or  Personal Property 211.9

The property is used and occupied solely by the claimant for the purposes for which the exemption is sought. ***Please provide a written explanation of how the property is used &/or occupied & any applicable supporting documentation***

Solely the claimant owns the property (except for situations provided for in 211.7o).

Is there any leased equipment at this location?  Yes  No (If yes, you must attach a list of the owners of that equipment.)

Are there any other companies, affiliated corporations, or individuals doing business at this location?  Yes  No (If yes, you must attach a rider giving the name of those entities.)

Are you currently receiving a property tax exemption in another Michigan Community?

Yes  No If Yes, Where? \_\_\_\_\_

Attached are the following documents with this form:

- |   |  |
|---|--|
| <input type="checkbox"/> Articles of Incorporation                        | <input type="checkbox"/> By Laws   |
| <input type="checkbox"/> Federal Income Tax Return                        | <input type="checkbox"/> Other supporting documents  |
| <input type="checkbox"/> Statement from I.R.S.<br>(indicating tax status) | <input type="checkbox"/> Financial Statements<br>(i.e. operating statement, balance sheet, etc.) |

*If the exemption is for Public Worship, a letter outlining how the use falls under the authority of MCL 211.7s must be included*

*For Office Use Only*

\_\_\_\_ Approved by \_\_\_\_\_ (Signature/Title/Date)

\_\_\_\_ Denied by \_\_\_\_\_ (Signature/Title/Date)

Comments: