



MARION TOWNSHIP

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Procedures for Granting and Removing Real Property Exemptions

The Township of Marion, Livingston County, is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions.

It will be the procedure of the Township to have taxpayers wishing to apply for a real property exemption to first complete and submit an application from the Assessor. Records will be kept in the parcel folder and will include any and all documents submitted by the taxpayer to support their request to apply for an exemption. Existing exemptions will be reviewed annually and adjustments to the status of the exemption may be made by the Assessor upon review. Assessors may request additional information to be supplied by the taxpayer to further analyze the status of the exemption.

If the Assessor has sufficient evidence that the taxpayer no longer qualifies for the real property exemption, the Assessor should immediately remove the exemption and send proper notification to the taxpayer outlining their appeal rights. If the Assessor does not receive sufficient supporting documentation accompanying the application, the Assessor should also send the taxpayer denial information along with their appeal rights.

Assessors do not have the authority to grant/approve exemptions that are not complete. Applications that are submitted without proper documentation are considered to be incomplete.

APPLICATION FOR EXEMPTION OF REAL AND/OR PERSONAL PROPERTY

Instructions to the Applicant:

1. To be eligible for exemption, the property must have been owned and occupied by the applicant on December 31 of the year preceding the assessment for which exemption is sought.
2. Application for exemption must be filed no later than the second Monday in March. All of this application must be completed.
3. Please notify the Assessor's office immediately of the sale or lease of this or any other property belonging to your organization which is now exempt.
4. If you need additional space to respond to any of these questions, please attach your response indicating which question(s) it pertains to.

The undersigned organization requests exemption of the following real and/or personal property located in the Township of Marion, beginning with the assessment year _____.

Address: _____

Permanent Parcel Number: _____

1. Name of organization claiming exemption of real and/or personal property:

2. Name of organization or individual owning the real and/or personal property:

3. Please indicate under what state statute you are claiming to be exempt from taxation:

Elderly or Handicapped Housing owned by certain nonprofit organizations (tax to be paid by State of Michigan 211.7d)

Property owned by certain nonprofit cultural or educational organizations (211.7n)

Property of nonprofit charitable institutions (211.7o)

Homes for the aged or chronically ill owned by religious, fraternal, secret societies, or nonprofit corporations (211.7o)

Memorial homes or posts owned by any veteran's association (211.7p)

Property owned by youth organizations (211.7g)

Clinic, hospital, or public health property (211.7r)

Houses of public worship or parsonages (211.7s)

Other (please specify) _____

4. Please describe all uses made of the property last year. Use additional sheets if necessary.
5. Please state when the property was first used:
6. When first occupied, what was the nature of the use?
7. Did that use change significantly at any time? Yes _____ No _____
8. Please list any other property you now own or occupy that will no longer be used for a tax-exempt purpose.
9. Did 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 use did they make of the property?
 - c. Was a fee charged? Yes _____ No _____ If yes, please describe:
10. What is the date that the organization claiming the exemption acquired the property?
11. What was the price?
12. Please furnish the name, address and phone number of a representative of the organization mentioned in Item #1 who can be contacted for further information:

Name _____

Relationship to Organization _____

Address _____

Phone _____

13. Please list the names, addresses, and phone numbers of all current officers and members of the Board of Directors.
14. Please state the dates of the two prior board meetings and who attended.
15. How many officers, directors, and employees does the organization employ that receive salaries?
16. Please indicate all sources of funding for your organization and the percentage each source contributes to the total.

a. Does your organization solicit any funds from the general public over the phone?
Yes _____ No _____

17. 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, 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 attach a copy of your policy as to who is eligible to receive your services and on what terms.

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

1. Copy of Articles of Incorporation
2. Copy of Bylaws
3. Copy of instrument by which property was acquired (Warranty Deed, Quit Claim Deed, Land Contract, or Bill of Sale)
4. Copy of any pamphlet, other information, or literature describing the functions of the organization.
5. Copy of previous three years of Income Tax filings including 990 forms.

I hereby swear that the above information is true and complete

Signature

Date

FOR OFFICE USE ONLY

_____ MEETS LEGAL REQUIREMENTS

EXEMPTION QUALIFIES UNDER SECTION _____

REASON:

_____ DOES NOT MEET LEGAL REQUIREMENTS

REASON:

APPROVED BY

DATE