

GUIDELINES FOR PROPERTY TAX EXEMPTIONS

1. You must submit an application for the Property tax exemption to the Township
2. You must submit all necessary documentation to prove your qualifications.
3. Your institution must meet the Statutory Provision and Three Part Test Below.

MCL 211.7o of the General Property Tax Act provides an exemption for Real or Personal property owned and occupied by a nonprofit charitable institution while occupied by that institution solely for the purposes for which that institution was incorporated.

YOU MUST MEET ALL THREE PARTS OF THE FOLLOWING CRITERIA:

1. Is the real estate owned and occupied by the exemption claimant?
2. Is the exemption claimant a nonprofit charitable institution?
3. Are the buildings and other property occupied by the claimant solely for the purposes for which the claimant was incorporated?

If you meet all three parts above, then, you MAY qualify for the charitable institution exemption.

The Assessor will review all of your filings and determine (IF) you qualify. You will be notified within 7 days of receiving all of your applications and documentation. (IF) you are denied you can contact the Michigan Tax Tribunal to dispute the denial.

(IF) you are granted the exemption: YOU are responsible for letting the Assessor know when you have changed the use of your property, or, you no longer meet the three parts above.

In order to completely assess your qualifications: Please read the State Tax Commission Bulletin 26 of 2017 concerning MCL 211.7o Charitable Exemption. This bulletin provides general information concerning the exemption. You may want to seek legal counsel concerning your specific situation. If you do not respond: YOUR EXEMPTION MAY BE REMOVED.

The Township will periodically call or write you to ensure that everything is still the same as when you applied for the exemption.

Return all of the required application, documentation, and any other vital information to process the application to:

Robyn Kulikowski, Assessor

Please hand deliver the packet to the Township Hall.

You may email it, although, it will be processed quicker by hand delivering the packet.

lithuanianbilly@gmail.com

269-967-4977