

## Property Tax Exemption Request Form

Revised 6/2022

### PROPERTY INFORMATION

Real Property Parcel #: \_\_\_\_\_

Personal Property Parcel #: \_\_\_\_\_

Property location: \_\_\_\_\_

Name of organization claiming the exemption:  
\_\_\_\_\_

Contact person: \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_

E-mail: \_\_\_\_\_

### TYPE OF EXEMPTION REQUESTED: (check all that apply)

Library       Educational       Charitable  
 Scientific       Religious       Non Profit

### INDICATE UNDER WHAT STATE STATUTE YOU ARE CLAIMING EXEMPTION:

NOTE: 501 (C) 3 status does not specifically exempt a claimant from property taxes. An MCL MUST be selected.

MCL 211.7d       MCL 211.7g       MCL 211.7n       MCL 211.7o  
 MCL 211.7p       MCL 211.7r       MCL 211.7s  
 Other (please specify) \_\_\_\_\_

### MICHIGAN TAX TRIBUNAL FOUR-PART TEST: (Check all that apply)

The real estate or personal property must be owned, occupied and used by the claimant.

The claimant must be a library, charitable, educational, scientific or religious institution.

The claimant must be incorporated under the laws of the State of Michigan or any other state in the United States.

The exemption exists only when the buildings and other property thereon are occupied by the claimant solely for the purpose for which it is incorporated.

**ATTACH COPIES OF THE FOLLOWING TO THIS FORM:**

1. Articles of Incorporation
2. Organization's By-laws
3. Copy of deed or land contract showing ownership
4. Internal Revenue Service Code 501c (3) status
5. Internal Revenue Service Code 990, 990n, 990ez
6. Copy of any pamphlet, other information, or literature describing the functions of the organization
7. Copy of fee schedule
8. Copy of your policy as to who is eligible to receive your services and on what terms

**If you are not providing any of the above, you must include a letter explaining why.**

**ADDITIONAL INFORMATION:** *(answer all questions, using additional sheets if necessary)*

What is the current use of the property?

What is the date the organization acquired the property?

What was the price?

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

Please list the names, addresses, and phone numbers of all current officers and members of the Board of Directors.

Please state the dates of the two prior board meetings and who attended.

How many officers, directors, and employees does the organization employ that receive salaries? \_\_\_\_\_

Please state when the property was first used.

When first occupied, what was the nature of the use?

Did that use change significantly at any time?       Yes       No

If yes, how?

How will the property be occupied on December 31<sup>st</sup>?

What services are or will be provided at this location?

What are the criteria for receiving services from your organization?

What are the benefits your clients/customers receive?

How are services paid for?

What is the fee schedule for your services? Do you have a sliding fee schedule based on income?

What happens if a person seeking your services has no way of paying?

How do your services relieve the “burden of government” in providing like services?

What other exempt property does your organization have located in Michigan?

In the event of dissolution, to whom would the property revert?

Is any part of this property rented or occupied by someone other than the exemption claimant?

Yes  No

If yes, list the names of tenants or occupants, and rent paid below:

Please indicate all sources of funding for your organization and the percentage each source contributes to the total.

Does your organization solicit any funds from the general public over the phone?

\_\_\_\_\_ Yes                      \_\_\_\_\_ No

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

Please describe the exact type of services that you provide.

Please describe the population or group that you serve.

Please describe how the recipients of your services are selected.

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.

Do you charge a fee for your services?                      \_\_\_\_\_ Yes                      \_\_\_\_\_ No

If yes, please explain.

**CERTIFICATION:**

I hereby certify the preceding statements are true and correct. I acknowledge that the organization will be required to complete this application upon the request of the City Assessor every 2-5 years to ensure continued eligibility. I also understand that if the status of eligibility of tax exemption changes, I am required to notify the City Assessor immediately.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Position with Organization or Church: \_\_\_\_\_

**FILING REQUEST:**

In order for the Assessor to review your application for the next year's assessment roll, this application must be filed no later than January 15. You will be notified in writing of the Assessor's decision and your appeal rights to the local Board of Review.

If you are unable to meet the January 15 deadline, you must file your application prior to the adjournment of the March Board of Review. This Board meets during the second week in March each year. The Board can act on your exemption request and you are protecting your right to appeal their decision. You will be notified in writing of the Board's decision:

Mail or deliver your application to:

Aaron Powers, City Assessor  
7900 S. Westnedge Avenue  
Portage, MI 49002

If you need help or have questions, please call (269) 329-4433.