

SOMERSET TOWNSHIP

PROCEDURES FOR HANDLING REQUESTS FOR TAX EXEMPTIONS FOR REAL PROPERTY

In certain cases, real property may be exempt from taxation.

The property must have been owned and occupied by the applicant on December 31 of the year preceding the assessment for which the exemption is sought.

To Grant Real Property Exemptions

To request this exemption, a taxpayer must file an application with the township assessor no later than the second Monday in March. This request must be fully completed with all required documentation attached.

Upon review of the application, if the assessor verifies the property qualifies for exemption, he/she will notify the owner and make the appropriate entry in the computer system.

If the assessor determines that the exemption request does not meet Michigan requirements, he/she will notify the owner that the application was denied and inform them of their rights to appeal.

To Audit Real Property Exemptions

From time to time the assessor will review the properties which have been granted exemptions. If he/she determines that the property use has changed, or has follow-up questions, a letter will be sent to the property owner, either requesting a new application and documentation, or communicating that the exemption has been revoked, and telling the owner of their rights to appeal.

To Remove Exemptions of Real Property

If a property previously granted an exemption has that exemption revoked, the assessor will make the appropriate entries in the computer system reflecting the new status.

**SOMERSET TOWNSHIP ASSESSING DEPARTMENT
APPLICATION FOR EXEMPTION OF REAL AND/OR PERSONAL PROPERTY**

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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.

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The undersigned organization requests exemption of the following real and/or personal property located in the Township of Somerset, 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 veterans 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 which 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 Answer #1 who can be contacted for further information.

Name _____

Relationship for Organization _____

Address _____

Phone Number _____

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 receive salaries from the organization?

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 By-Laws
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 3 years of Income Tax filings including 990 forms

I hereby swear that the above information is true and complete.

Applicant's Name _____

Applicant's Signature _____

Title _____

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FOR OFFICE USE ONLY

_____ MEETS LEGAL REQUIREMENTS

EXEMPTION QUALIFIES UNDER SECTION _____

REASON: _____

_____ DOES NOT MEET LEGAL REQUIREMENTS

REASON: _____

BY

DATE