

**Marquette Township
Assessor's Office**

1119 S. Park Avenue
Cedarville, MI 49719
phone: 906.484.2833
email: marquettetownshipassessor@gmail.com

Application for Exemption from Property Taxes

Instructions: File this application along with copies of documents listed on page 4 of this form. Property must be owned and used for the stated exemption purpose as of December 31 of the year prior to the year for which exemption is claimed. Application must be received by the Assessor's Office no later than February 15 of the year in which this exemption is being sought or filed "as is" no later than the second Monday in March.

The following is the four-part test that Michigan courts have established to determine if a property is exempt:

- 1) *The real estate must be owned and occupied by the exempt claimant;*
- 2) *The exemption claimant must be a religious, library, benevolent, charitable, educational, or scientific institution;*
- 3) *The claimant must have been incorporated under the laws of a state;*
- 4) *The exemption only exists when the buildings or other property thereon are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.*

Our policies are set by State of Michigan law and court decisions, and not by the Township Board. We will use these criteria to determine your tax status. If you have any questions, please feel free to contact the Township Assessor.

APPLICATION

1. NAME OF ORGANIZATION: _____

2. ADDRESS OF PROPERTY: _____

3. PARCEL NUMBER (from Assessment notice or tax bill): _____
LEGAL DESCRIPTION (if application is for less than the entire parcel): _____

4. We request exemption of the property located in the Township of Pickford. We own the property and are using it for the purpose checked below:

Religious Charitable Benevolent Home Other
 Educational Scientific Memorial Library

5. Please describe how you use of your property:

PROPERTY TAX LAW SECTION UNDER WHICH YOU ARE CLAIMING EXEMPTION (*Note: Internal Revenue Code Sec. 501 (c) 3 is NOT a property tax exemption law, but rather deals with exemption from Federal Income Tax*): please be specific and list the Michigan Compiled Law exemption your property falls under _____

6. LIST ALL OCCUPANTS, USES & RENTS CHARGED FOR THIS PROPERTY: _____

7. REASON(S) FOR EXEMPTION OF THIS PROPERTY: _____

8. LIST ALL USES OF THIS PROPERTY AND PERCENTAGE OF EACH:

_____ Total 100 %

9. Date property first occupied: _____

10. Do you rent or lease any of the property? _____ If yes, explain. _____

11. Date of Acquisition: _____ Price: _____

Terms: _____
Conveyed by: Land Contract _____, Warranty Deed _____, Other _____
Date: _____ Liber/Page: _____
Buyer: _____ Seller: _____

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

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

14. How many officers, directors, and employees does the organization employ that receive salaries?

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

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

- a. Please describe the exact type of services you provide.

- b. Please describe the population or group 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...

- f. Please attach a copy of your policy as to who is eligible to receive your services and on what terms.

THIS APPLICATION IS FOR EXEMPTION BEGINNING WITH YEAR _____.

Please list the responsible individual and all contact information for providing information and answering questions.

The information on this application is, to the best of my knowledge and judgement, a true and correct statement of facts concerning the above described property and its use.

Date: _____ Signed: _____

Print name and title: _____

Address: _____

Phone: _____ Email: _____

For Office use only

RECEIVED BY ASSESSING OFFICE Date: / / By: _____

Application Acceptance - Approved _____ Denied _____ Date: / /

By: _____ Reason IF Denied – see below

Reasons for Denial

Incomplete application and/or documentation as indicated from page 4 of the application:

Property does not meet the standards of the four-part test that Michigan courts have established to determine if a property is exempt as indicated below:

- The real estate IS NOT owned and occupied by the exempt claimant;
- The exemption claimant IS NOT a religious, library, benevolent, charitable, educational or scientific institution;
- The claimant IS NOT incorporated under the laws of a state;
- The buildings or other property thereon IS NOT occupied by the claimant solely for the purpose for which it was incorporated, or by a Government entity as provided by PA 309 of 2000.

Date: / /

By: _____ Title: _____

DOCUMENTS REQUESTED WITH APPLICATION

Processing this exemption request application is facilitated by your providing copies of as many of the following documents as possible:

- 1) Articles of incorporation and all amendments, which should include the following information:
 - a. The names of directors of the corporation
 - b. Whether the applicant operates on a profit or non-profit status
 - c. The purpose of corporation
 - d. A copy of the articles of incorporation
 - e. Assumed name(s), if applicable, along with the name of governmental agency where the assumed name is recorded with
 - f. A copy of the annual non-profit corporation report or for organizations other than corporations, and the most recent balance sheet.
- 2) Exemption applicant entity's "By Laws" and "Constitution," if these items exist.
- 3) Evidence of ownership of (or interest in) subject property
 - a. Transfer instrument to applicant; typically warranty deed or land contract
 - b. Lease
- 4) Governmental approval/certification (if applicable) to operate for stated purpose
 - a. IRS exemption determination for assessment years in question
 - b. State/County license, if any
 - c. City approval form: Permits _____ License _____ Other _____
 - d. License from Attorney General to solicit or receive contributions
- 5) Budget documents for either
 - a. The operation of charitable, educational, religious organization
 - b. The operation of real estate and/or personal property for which exemption is sought.
- 6) Signed statement as to actual use(s). If more than one use exists, please state percentage each use is to a total 100%.
- 7) Inclusive list of ALL salaries, fees, payments, rent, repayments of loans, etc, as well as transfers, current or deferred, from the exemption applicant to its directors, officers, consultants, agents, and/or employees.
- 8) List of all clients served that are in any way related to: any director, officers, consultant, agent and/or employees of applicant. Please include an explanation of any above relationships.