

Application for Exemption from Property Taxes

Instructions: Please file this application along with copies of documents listed on page 2 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. Your application may be on the attached forms or you may use an alternate equivalent format.

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 qualifies under all 6 of the *Wexford* factors as a nonprofit charitable institution; (Those are as follows):
 - a. *The claimant must be a nonprofit institution;*
 - b. *The claimant must be organized chiefly, if not solely for charity;*
 - c. *The claimant must not offer its charity on a discriminatory basis by choosing who among the group it purports to serve deserves its services, but rather must serve any person who needs the particular type of charity being offered;*
 - d. *The claimant must bring people's minds or hearts under the influence of education or religion; relieve people's bodies from disease, suffering, or constraint; assist people to establish themselves for life; erect or maintain public buildings or works; or otherwise lessen the burdens of government;*
 - e. *The claimant may charge for its services as long as its charges are not more than what is needed for its successful maintenance; and*
 - f. *The claimant need not meet any monetary threshold of charity; rather, if the overall nature of the claimant is charitable, it is a charitable 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. We will use these criteria to determine your tax status. If you have any questions, please feel free to contact the Township Assessor.

DOCUMENTS REQUESTED

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
 - 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.

Application

NAME OF ORGANIZATION: _____

ADDRESS OF PROPERTY: _____

PARCEL NUMBER (from Assessment notice or tax bill): _____

LEGAL DESCRIPTION (if application is for less than the entire parcel):

We request exemption of property located in Ontwa Township, Cass County MI. We own the property and are using it for:

Religious_____, Charitable_____, Scientific_____,
Educational_____, Benevolent_____, Memorial Home_____,
Library_____, or _____, purposes of our organization.

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**):

DATE OF ACQUISITION: _____ PRICE: \$ _____

DOWN PAYMENT: _____ @ _____%

MONTHLY PAYMENT: \$ _____ BASED ON _____ MONTHS AMORT.

BALLOONS: ____ / ____ / ____.

CONVEYED BY: Land Contract _____, Warranty Deed _____, Other _____

ON ____ / ____ / ____, LIBER/PAGE or DOCUMENT # _____

BUYER: _____ SELLER: _____

LIST ALL OCCUPANT(S) OF THIS PROPERTY:

REASON(S) FOR EXEMPTION OF THIS PROPERTY:

LIST ALL USES OF THIS PROPERTY AND PERCENTAGE OF EACH:

_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
_____	_____	%
	Total	100 %

DO YOU RENT OR LEASE ANY PART OF THIS PROPERTY? _____

IF YES, EXPLAIN:

THIS APPLICATION IS FOR EXEMPTION BEGINNING WITH YEAR 20_____.

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 or type name and title: _____

Address: _____

Phone Number: _____

Email: _____