

## **OFFICE PROCEDURES FOR TAX EXEMPT PROPERTIES** *(THIS DOES NOT INCLUDE POVERTY OR VETERAN EXEMPTIONS)*

### **FOR NEW/CURRENT PARCELS REQUESTING A CHANGE TO EXEMPT STATUS**

- THE OWNER MUST SHOW A NEW, CURRENT SALE OR PROOF OF CHANGE OF USE FOR THE PARCEL(S) IN QUESTION.
- THEN THE OWNER WOULD BE REQUIRED TO FILL OUT THE TOWNSHIP “APPLICATION FOR EXEMPTION FROM PROPERTY TAXES” QUESTIONNAIRE AND PROVIDE AS MANY DOCUMENTS THEY POSSESS FROM THE LIST OF REQUIRED DOCUMENTATION.
- IF APPROVED, THE PARCEL’S RECORD CARD IN BSA ASSESSING SOFTWARE WOULD BE UPDATED TO SHOW THE NEW “EXEMPT” STATUS, AND A LETTER OF APPROVAL WOULD BE SENT VIA MAIL TO THE OWNER.
- IF DENIED, A LETTER OF DENIAL WOULD BE ISSUED TO THE OWNER VIA MAIL, ALONG WITH THE INSTRUCTIONS AS TO HOW THEY, AS THE TAXPAYER, COULD FULFILL THEIR APPEAL RIGHTS AND THE TIMETABLE INVOLVED IN DOING SO.
- A HARD COPY OF THE APPROVAL/DENIAL LETTER AND QUESTIONNAIRE WOULD ALSO BE PLACED IN THE PARCEL’S FILE FOLDER FOR ANY FUTURE REFERENCING.

### **FOR PARCELS THAT CURRENTLY HAVE EXEMPT STATUS BUT SHOULD NOT**

- THE ASSESSOR OF RECORD MUST SHOW WHY THEY SUSPECT THAT THIS PARCEL(S) SHOULD NOT BE RECEIVING ITS CURRENT EXEMPT STATUS.
- THE ASSESSOR WOULD THEN SEND OUT A TOWNSHIP “APPLICATION FOR EXEMPTION FROM PROPERTY TAXES” QUESTIONNAIRE FOR THE OWNER TO COMPLETE AND PROVIDE AS MANY DOCUMENTS THEY POSSESS FROM THE LIST OF REQUIRED DOCUMENTATION.
- IF THE FORM DOES NOT GET RETURNED, OR GETS RETURNED IN AN INCOMPLETED STATE, OR IS DENIED, THEN THE ASSESSOR WOULD PROCEED WITH CHANGING THIS PARCEL’S STATUS FROM “EXEMPT” TO “TAXABLE”. WITH THIS CORRECTION WOULD BE A LETTER TO THE TAXPAYER STATING THE REASON WHY THE PARCEL HAS BEEN CHANGED TO “TAXABLE” STATUS, ALONG WITH A FORM L-4031 IF THE CORRECTIONS NECESSITATED GOING BACK MORE THAN THE CURRENT YEAR. THIS WOULD ALSO INCLUDE INSTRUCTIONS AS TO HOW THEY, AS THE TAXPAYER, COULD FULFILL THEIR APPEAL RIGHTS AND THE TIMETABLE INVOLVED IN DOING SO.
- A FORM L-4031 WOULD ALSO BE SENT TO THE COUNTY AND/OR TOWNSHIP FOR THEIR RECORDS AND FOR ANY NEW TAX BILLING NECESSARY FROM THE ASSESSOR’S DECISION.
- A HARD COPY OF ALL THESE DECISIONS AND RELATED FORMS WOULD ALSO BE PLACED IN THE PARCEL’S FILE FOLDER FOR ANY FUTURE REFERENCING.

### **ONGOING MAINTENACE CONCERNING CURRENTLY EXEMPT PARCELS**

- ALL EXEMPT PARCELS WILL BE PART OF THE 20% YEARLY REVIEW, SO THAT AT LEAST ONCE EVERY 5 YEARS ALL EXEMPT PARCELS WILL BE VERIFIED BY THE ASSESSING OFFICE ON THEIR EXEMPT STATUS.
- ANY PARCELS BROUGHT TO THE ASSESSING OFFICE’S ATTENTION AS TO THE ACCURACY OF THEIR BEING ELIGIBLE FOR THE EXEMPTION THEY CURRENTLY HAVE, WILL BE REVIEWED AS PART OF THAT CURRENT YEARS 20% REVIEW, SO THAT THE ASSESSMENT ROLL’S ACCURACY CAN BE MAINTAINED.