

CROSS VILLAGE TOWNSHIP PROPERTY TAX EXEMPTION POLICY AND PROCEDURES

WHEREAS, the Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893) set forth that all property, both real and personal, located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt; and

WHEREA, real and personal property exemptions are identified and authorized within specific sections and subsections of 211.77 & 211.9 of the Michigan Compiled Laws and further defined by the Michigan courts and have set the burden of proof of exemption entitlement rests with the claimant. A claimants 501 (c)(3) status is not a determining factor for exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that the Township of Cross Village adopts the following guidelines for the exemption of Property tax:

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed CROSS VILLAGE TOWNSHIP APPLICATION FOR AD VALOREM PROPERTY TAX EXEMPTION must be filed with the Assessor on or before December 31st for the subsequent year. The applicant must provide under which section of the General Property Tax Act in which they are requesting the exemption for each property in which is being requested.
2. All requested attachments referred to on the application must be submitted with the application.
3. The following three part test must be met and supported for a property exemption.
 - A. Is the real estate owned and occupied by the claimant?
 - B. Is the claimant a charitable, benevolent, scientific or educational institution?
 - C. Are the buildings and property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?
4. Once the Assessor has reviewed the application and supporting documentation an inspection of the Property may be scheduled.
5. Once the eligibility is determined a written notice will be sent to the applicant along with appeal Procedures.
6. If it is found that the property no longer qualifies for the exemption, the exemption shall be removed with written notification to the claimant including appeal rights, this may be in the form of an assessment notice.

Diana Keller, Clerk

April ____, 2003