



## **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.*** 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 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 City Council. We will use these criteria to determine your tax status. If you have any questions, please feel free to contact the City Assessor.*

**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 the City of Hancock. 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:** \_\_\_\_\_

**CONVEYED BY:** Land Contract \_\_\_\_\_, Warranty Deed \_\_\_\_\_, Other\_\_\_\_\_

ON \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (Date), **LIBER/PAGE or DOCUMENT #** \_\_\_\_\_ / \_\_\_\_\_



**For Office use only**

**RECEIVED BY ASSESSING OFFICE Date:** \_\_\_\_\_

**By:** \_\_\_\_\_

**Application Acceptance - Approved Denied Date:** \_\_\_\_\_

**By: Reason IF Denied -** \_\_\_\_\_

**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 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.

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## Reasons for Denial

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

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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: \_\_\_\_\_