

Vassar Township, Michigan
Property Tax Exemption Policy & Procedures

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. The applicant's 501(c)(3) status is not a determining factor for exemption [American Concrete Institute V State Tax Commission, 12 Mich App595;163 NW2d 508 (1968)].

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 "Ad Valorem Property Tax Exemption Application" must be filed with the Township's Assessing Department, of which must be filed on or before December 31st).
2. All documents must be submitted with the application:
 - Copy of instrument by which property was acquired, a proof of ownership.
 - Copy of Articles of Incorporations.
 - Copy of By-Laws.
 - Copy of any pamphlet, other information, or literature describing the functions of the organization.
 - Copy of previous three years of income tax filings including 990 forms (charitable exemption applications).
 - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.
3. A file will be created for the review of the approval process.
4. A field inspection of the property will be conducted.
5. If necessary, the Township's attorney will be asked to review the file for opinion.
6. The property will be exempt the following calendar year if the application and documentation is sufficient evidence that the property qualifies under the specific exemption statute identified.
7. The official notification of the taxable status will be the annual assessment change notice, and sent accordingly.
8. Taxpayers may appeal the assessor's determination at the March Board of Review.

Audit Procedure for *Property Tax Exemption*:

Every five years beginning with the 2025 assessment roll, new applications will be sent to each existing real exempt property to be verified & updated. Applicants will be allowed four weeks to return the completed application. If the application is not received timely, a second notice will be issued. Site visits to each property will also take place to verify the information received. In the case that it is discovered that a property is no longer eligible for the exemption, the assessor shall remove the exemption and amend the tax roll to reflect the removal of the exemption.

Note: Prior to the 2025 roll, no applications for exempt properties could be located in the assessor's office.

Application Attached Below:

Vassar Township
Assessing Department
4505 W. Saginaw Rd.
Vassar, MI 48768
(989) 823-3541

Property Tax Exemption General Information

General Test for Exemption

1. The claimant must own and occupy the property.
2. The claimant must occupy the property solely for its exempt purposes.
3. The exemption must be defined by Michigan law, per the general property tax act MCL Ch 211 Sec 7.

Requirements for Exemption from Property Tax (Real Property)

The following must be submitted:

1. Articles of incorporation.
2. Internal Revenue Service (I.R.S) Statement indicating taxable status (501 C3).
3. Copy of Recorded documentation indicating ownership such as a Warranty Deed, Land Contract, or other similar recorded instrument.
4. A signed affidavit indicating the exempt use of the property, and the current ownership.
5. Copies of any Leases of the property for which the exemption is requested.

Supplemental Information

The items below may be submitted or requested to support the claim of exemption:

1. Federal Income Tax Return
2. Michigan Income Tax Return
3. By Laws
4. Balance Sheet
5. Mission Statement

Personal Property Exemption

The exemption must be defined by Michigan law, per the general property tax act MCL Ch 211 Sec 9.

Please see the next page for application.

Vassar Township
Application for Property Tax Exemption

Date _____ Parcel Number _____

Property Address _____

Name of Organization _____

Address of Organization _____

Officers _____ Title _____

The above hereby make application for exemption from property tax under the following section(s) of the Michigan General Property Tax Law: _____

Is the Organization currently receiving a property tax exemption in another Michigan Community? _____ Where? _____

If Yes, for what purpose? Or under which Section of the Michigan General Property Tax Law _____

Supplemental Information may be requested to support status as an exempt entity under Michigan law.

_____/____/____ Applicant Phone (____) ____-____

Applicant Signature

Date

DO NOT write below this line - Assessing Department use ONLY.

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|---|------------------------------------|
| ___ 1) Articles of Incorporation | ___ 5) By Laws |
| ___ 2) Statement of I.R.S. indicating status | ___ 6) Balance Sheet |
| ___ 3) Affidavit of exempt use by the exempt entity | ___ 7) Copies of any Leases of the |
| ___ 4) Federal Income Tax Return | Property |

Exemption Approves by: _____ Date _____

Assessor