

Lodi Township Assessing Department
Property Exemption Policy & Procedures

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property 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. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption [*American Concrete Institute v State Tax Commission*, 12 Mich App 595; 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 City/Township's assessing office. (filed on or before December 31st)
2. ALL attachments/documents requested must be submitted with the application, which consist of the following:
 - Copy of instrument by which property was acquired (proof of ownership)
 - Copy of Articles of Incorporation
 - Copy of By-Laws
 - Copy of any pamphlet, other information, or literature describing the functions of the organization
 - Copy of previous 3 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
 - Any other documentation requested in the application
3. A file will be created for the review and approval process
4. A field inspection of the property will be completed
5. The Township's attorney will be asked to review the file and give an opinion
6. The official notification of the taxable status will be the annual assessment change notice
7. Taxpayers may appeal the assessor's determination at the March Board of Review

Rev 08/2018

**LODI TOWNSHIP ASSESSING DEPARTMENT
APPLICATION FOR EXEMPTION OF REAL AND/OR PERSONAL PROPERTY**

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INSTRUCTIONS TO THE APPLICANT:

1. To be eligible for exemption, the property must have been owned and occupied by the applicant on December 31 of the year preceding the assessment for which exemption is sought.
2. Application for exemption must be filed no later than the second Monday in March. All of this application must be completed.
3. Please notify the Assessor's Office immediately of the sale or lease of this or any other property belonging to your organization which is now exempt.
4. If you need additional space to respond to any of these questions, please attach your response indicating which question(s) it pertains to.

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The undersigned organization requests exemption of the following real and/or personal property located in the Township of Lodi beginning with the assessment year _____.

Address _____

Permanent Parcel Number _____

1. Name of organization claiming exemption of real and/or personal property.

2. Name of organization or individual owning the real and/or personal property.

3. Please indicate under what state statute you are claiming to be exempt from taxation.

_____ Elderly or Handicapped Housing owned by certain nonprofit organizations (Tax to be paid by State of Michigan 211.7d).

_____ Property owned by certain nonprofit cultural or educational organizations (211.7n).

_____ Property of nonprofit charitable institutions (211.7o).

- _____ Homes for the aged or chronically ill owned by religious, fraternal, secret societies, or nonprofit corporations (211.7o).
- _____ Memorial homes or posts owned by any veterans association (211.7p).
- _____ Property owned by youth organizations (211.7g).
- _____ Clinic, hospital, or public health property (211.7r).
- _____ Houses of public worship or parsonages (211.7s).
- _____ Other (please specify) _____

4. Please describe all uses made of the property last year. Use additional sheets if necessary.

5. Please state when the property was first used.

6. When first occupied, what was the nature of the use?

7. Did that use change significantly at any time?
 _____ Yes _____ No

8. Please list any other property you now own or occupy which will no longer be used for a tax exempt purpose.

9. Did any other individual or organization use the property?
 _____ Yes _____ No
 - a. If yes, please provide name, address, and phone number of the individual or organization.

b. What use did they make of the property?

c. Was a fee charged? _____ Yes _____ No
If yes, please describe. Attach lease if applicable.

10. What is the date that the organization claiming the exemption acquired the property?

11. What was the price? _____

12. Please furnish the name, address, and phone number of a representative of the organization mentioned in Answer #1 who can be contacted for further information.

Name _____

Relationship for Organization _____

Address _____

Phone Number _____

13. Please list the names, addresses, and phone numbers of all current officers and members of the Board of Directors.

14. Please state the dates of the two prior board meetings and who attended.

15. How many officers, directors, and employees does the organization employ that receive salaries?

IMPORTANT – Please sign this application on the line provided and return it to our office with the following documents of the organization:

1. Copy of Articles of Incorporation
2. Copy of By-Laws
3. Copy of instrument by which property was acquired (Warranty Deed, Quit Claim Deed, Land Contract, or Bill of Sale)
4. Copy of any pamphlet, other information, or literature describing the functions of the organization
5. Copy of previous 3 years of Income Tax filings including 990 forms

I hereby swear that the above information is true and complete.

Applicant's Name

Applicant's Signature

Title

.....
FOR OFFICE USE ONLY

_____ MEETS LEGAL REQUIREMENTS

EXEMPTION QUALIFIES UNDER SECTION _____

REASON: _____

_____ DOES NOT MEET LEGAL REQUIREMENTS

REASON: _____

BY

DATE

16. Please indicate all sources of funding for your organization and the percentage each source contributes to the total.

a. Does your organization solicit any funds from the general public over the phone?

_____ Yes _____ No

17. If you are seeking an exemption as a charitable, benevolent, educational, public health, or youth organization ...

a. Please describe the exact type of services that you provide.

b. Please describe the population or group that you serve.

c. Please describe how the recipients of your services are selected.

d. Do you discriminate on the basis of color, race, sex, religion, creed, age, national origin, or marital status in providing your services?

_____ Yes _____ No

If yes, please explain.

e. Do you charge a fee for your services?

_____ Yes _____ No

If yes, please explain how the fees are determined.

f. Please attach a copy of your policy as to who is eligible to receive your services and on what terms.