

Property Tax Exemption

Guidelines, Audit Procedures, and Application

Saline Township

Property tax exemptions are allowed under the General Property Tax Act 206 of 1893, section 211.7 through 211.9 as amended. The Act states that “all property real and personal, within the jurisdiction of the state, **not expressly exempted**, shall be subject to taxation”. This is separate and distinct from the Federal 501(c) Organizational Tax Exemption status.

To determine if real property is eligible for exemption, the entity or institution must abide by the following criteria:

- Be owned, occupied, and used for the purpose for which it was intended.
- Be organized as a religious, library, benevolent, charitable, education or scientific institution.
- Not discriminate by denying services to any group or individual.
- Have been incorporated under the laws of this State.
- Be a nonprofit entity and not charge more than what is needed to run the organization.

The procedures are set and established by the Michigan State Tax Commission, Michigan law, and court decisions.

Examples of nonprofit organizations include:

- Nonprofit Hospitals
- Churches / Sanctuaries
- Local, County, State, Federal institutions
- Public schools, colleges, universities

For a full “General Statutory Exemption” listing please consult the Property Tax Act and Michigan Tax Tribunal case law for details and precedence. Important: The applicant has the burden of proof. If there is any doubt to the validity of the exemption, it will be denied, or the matter will require further assistance.

Application for Property Tax Exemption

Property Tax ID (Parcel Number): _____

Name of Organization: _____

Street Address of Property: _____

Mailing Address: _____

Officers: _____ Title: _____

Under what section(s) of the Michigan General Property Tax Act are you requesting exemption?

Please state the reason you are applying for this exemption:

Are you currently receiving a property tax exemption in another Michigan city or township?

Yes: _____ No: _____

If yes, where and what type of exemption is being received?

Please enclose the following documents with this application: **(All information is required)**

- | | |
|------------------------------|---------------------------------------|
| 1) Articles of Incorporation | 2) I.R.S. statement indicating status |
| 3) Proof of Ownership | 4) By Laws |

Signature/Title

Phone #

Date

For Office Use Only:

Approved: Yes: _____ No: _____

Assessor

Date

