

ASSESSORS OFFICE  
Kalamazoo Township  
Kalamazoo County, MI

**Policy and Application for Exemption from Property Taxes**

**Policy:** To request a property tax exemption you must file this application along with copies of documents listed on page 5. 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 general three-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 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.

Approval of the exemption request is further limited to meeting all criteria set forth in State Statute and as further defined in Michigan court decisions. We will use these criteria to determine your tax status. If approved for tax exempt status, such status will be annually audited to determine if any changes have been made which would change the status of the exemption. Any change in information used by an applicant to support an exemption shall be immediately brought to the attention of this office. Further, the Assessor may request any other relevant information with regard to continued exemption. If the Assessor has evidence that the property no longer qualifies for the exemption, the exemption shall be removed and the taxpayer shall be notified and provided with documentation regarding their appeal rights. The same will be true in the absence of supporting documentation from the taxpayer that the exemption should be continued. If you have any questions, please feel free to contact the 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 Township. 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: \_\_\_\_\_ PRICE: \$ \_\_\_\_\_

DOWN PAYMENT: \_\_\_\_\_ @ \_\_\_\_\_ %

MONTHLY PAYMENT: \$ \_\_\_\_\_ BASED ON \_\_\_\_\_ MONTHS AMORT.

BALLOONS:     /     /     .

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

ON     /     /     , LIBER/PAGE or DOCUMENT# \_\_\_\_\_

BUYER: \_\_\_\_\_ SELLER: \_\_\_\_\_

\_\_\_\_\_

LIST ALL OCCUPANT(S) OF THIS PROPERTY:

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REASON(S) FOR EXEMPTION OF THIS PROPERTY:

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LIST ALL USES OF THIS PROPERTY AND PERCENTAGE OF EACH:

_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
_____	_____ %
	Total 100 %

DO YOU RENT OR LEASE ANY PART OF THIS PROPERTY? \_\_\_\_\_

IF YES, EXPLAIN:

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THIS APPLICATION IS FOR EXEMPTION BEGINNING WTH YEAR 20 \_\_\_\_\_.

***THE INFORMATION ON THIS APPLICATION IS, TO THE BEST OF MY KNOWLEDGE AND JUDGEMENT, A TRUE AND CORRECT STATEMENT OF FACTS CONCERNING THE ABOVE DESCRIBED PROPERTY AND ITS USE.***

Date: \_\_\_\_\_ Signed: \_\_\_\_\_

Print or type name and title: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-Mail: \_\_\_\_\_

## 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. Township 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.