

## **Spaulding Township**

### **Policy and Procedures for Granting / Denying and Auditing Property Exemptions**

**Adopted 9-4-2025**

1. Applicants requesting or believed to be qualified for exemption from property taxes when no other procedures are in place must first file with the assessing department the attached application along with all required attachments.
2. Each application will be reviewed by the Township Assessor to determine if the applicant meets all legal requirements. If requested by the Assessor, the application will also be reviewed by the Township Attorney.
3. A property canvas will be made annually by the assessing department on all qualified applicants to ensure the properties are used for the purpose intended in the original application. Upon completion of this canvas, any properties that do not appear to comply with the original application will receive a letter of the question as well as a new application. Failure to respond to the letter of the question and/or new application will result in the property being placed back on the tax roll.
4. Every five years a new application will be mailed to all qualified exempt properties requesting all changes corrected from the original application as well as updates on all required attachments.

**APPLICATION FOR EXEMPTION OF REAL AND/OR PERSONAL PROPERTY**

**INSTRUCTIONS TO THE APPLICANT:**

1. To be eligible for exemption(s), the property must have been owned and occupied by the applicant on December 31<sup>st</sup> of the year preceding the assessment for which exemption is sought.
2. Application for exemption must be filed no later than the December 31<sup>st</sup> of this year.
3. Any change in occupancy, use or sale of the property needs to be reported immediately to the Assessor's Office.
4. If you need additional space to respond to any of these questions, please attach your response on a separate sheet of paper indicating which question(s) you are referencing.

- .....
5. The undersigned applicant requests exemption of the following:  Real property  
 Personal property  
 Both Real and Personal

6. Address of the property \_\_\_\_\_

7. Parcel Number(s) \_\_\_\_\_

8. Name of applicant/organization requesting exemption \_\_\_\_\_

9. Name of organization or individual(s) owning the real and/or personal property  
\_\_\_\_\_

10. Contact person \_\_\_\_\_ Phone \_\_\_\_\_

11. Relationship of contact person to organization \_\_\_\_\_

12. Internal Revenue Service Identification # \_\_\_\_\_

13. State of Michigan Corporate ID # \_\_\_\_\_

14. Please indicate under what State statute the applicant is claiming to be exempt from taxation.

- Elderly or handicapped Housing owned by certain nonprofit organization (tax to be paid by State of Michigan 211.7d).
- Property of a non-profit theater, library, education or scientific institution (211.7n)
- Property of a nonprofit charitable institution (211.7o)



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

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

25. How many officers, directors, and employees do the applicant employ that receives salaries?

26. Please indicate all sources of funding of the applicant and the percentage each source contributes to the total.

27. Has the use of the property changed significantly at any time? If yes, please explain.

28. 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 the applicant provides.

b. Please describe the population or group that the applicant serves

c. Please describe how the recipients of the services provided by the applicant are selected.

- d. Does the applicant discriminate on the bases of color, race, sex, religion or creed, age, national origin or marital status in providing your services?
- e. Does the applicant charge a fee for services? If yes, explain how fees are determined.

29. **REQUIRED ATTACHMENTS** – Please provide the following for the applicant and each organization named.

- 1. Copy of Articles if Incorporation
- 2. Copy of By-Laws
- 3. Copy of instrument by which property was acquired(deed, land contract, bill of sale)
- 4. Copy of any pamphlet or other information or literature describing the functions of the organization.
- 5. Copy of previous three years of Income Tax filings, including 990 forms (regardless of the location at that time),
- 6. Copy of all leases including sub-leases in effect at the subject property during the calendar year.

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

\_\_\_\_\_  
Applicants Name

\_\_\_\_\_  
Applicants Signature

\_\_\_\_\_  
Applicants Title

\_\_\_\_\_  
Applicants e-mail address

This form needs to be completed and returned to the Assessor's office by December 31<sup>st</sup> of this year. Return to:

Carrollton Township Assessing Office  
1645 Mapleridge  
Saginaw MI 48604

If you have questions, you may call the assessing department at 989-754-4611 ext. 109

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FOR OFFICE USE ONLY

\_\_\_\_\_ MEETS LEGAL REQUIREMENTS

EXEMPTION QUALIFIES UNDER SECTION \_\_\_\_\_

REASON: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ DOES NOT MEET LEGAL REQUIREMENTS

REASON: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Township Assessor

\_\_\_\_\_

Date

The official notification of the taxable status will be the annual assessment change notice.

Taxpayers may appeal the assessor's determination to the March Board of Review. The dates and times will be listed on the assessment change notice.