

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 31st of the year preceding the assessment for which exemption is sought.
- 2. Application for exemption must be filed no later than the December 31st 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)
- Homes for the aged or chronically ill owned by religious, fraternal, secret societies, or Nonprofit corporations (211.7o)
- Houses of public worship, parsonages (211.7s)
- Memorial homes or posts owned by veterans organizations (211.7p)
- Clinic, hospital or public health property (211.7r)
- Property owned by youth organizations (211.7q)

___ Other _____

15. Please list all occupants of the property. (if there is more than one occupant or entity, please list the percentage of the building being used by each occupant).

16. Please list all uses of the property and their relationship to the requested exemption.

17. Please state when the property was first owned and occupied by the applicant and what was the nature of the use?

18. Is the property open to or available to the general public?

19. Did any individual(s) or organization(s) other than the applicant use and/or rent any portion of the property during the calendar year?

20. If yes, please provide names, addresses and phone numbers of the individuals or organizations.

21. For each individual or organization listed above, please provide the following information:
Amount of building square footage occupied, amount of annual rent charged, amount of annual rent received, the nature of the use.

22. The price paid for the property and what date was it acquired?

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 31st 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

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.