

ASSESSOR'S OFFICE

DAYTON TOWNSHIP
NEWAYGO, COUNTY, MI

Policy and Application for Exemption from Property Taxes

Availability. Copies of this policy are available from the Township Assessor and on the township's website at www.daytontownship.com

Purpose: The purpose of this Policy is to provide direction for application for property tax exemptions; as well as to assure tax exempt property owners that they need not make an annual reapplication for tax exempt status. Rather, the Township Assessing Officer is directed to make an annual internal review as to the continued tax-exempt status of properties with previously-approved tax exemptions. Additionally, the Township Board finds that the self-reporting provisions should be contained in this policy and that the same are deemed to benefit both the township and the property owner by assuring that an annual reapplication for tax exempt status is not required but while still requiring the property owner to self-report changes affecting the tax-exempt status to the assessor. Finally, the Township Board wishes to ensure tax exempt property owners that the assessor is available and willing to discuss any proposed revocation/denial or diminution of tax-exempt status such that facts may be clearly established before decisions are made.

Policy: To request a property tax exemption you must file this application along with copies of documents listed. 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 by no later than January 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.

DAYTON TOWNSHIP

OFFICE OF THE TOWNSHIP ASSESSOR
MATTHEW FRAIN, TOWNSHIP ASSESSOR

PROPERTY TAX EXEMPTION REQUEST

REQUESTED EXEMPTION:

Property Type: Real Property Personal Property (check applicable)

Property Location: _____

Current Use of Property: _____

Organization of Church: _____

Mailing Address: _____

Contact Person: _____ Phone No. _____

TYPE OF EXEMPTION REQUESTED: (check applicable)

- Library Charitable Educational
 Scientific Religious

MICHIGAN TAX TRIBUNAL THREE-PART TEST:

- The real estate or personal property must be owned, occupied and used by the exemption claimant. Note: Tax day is December 31st each year.
- The exemption claimant must be a library, charitable, educational, scientific, or religious institution.
- The exemption exists only when the building and other property thereon are occupied by the claimant solely for the purpose for which it is incorporated.

ATTACH COPIES OF THE FOLLOWING TO THE FORM:

- Articles of Incorporation
- Organization's or church's By-Laws
- Copy of deed or land contract showing ownership

ADDITIONAL INFORMATION: (answer all questions)

How will the property be occupied on December 31st?

Is any part of this property rented or occupied by someone other than the exemption claimant? () Yes () No If yes, list the names of tenants or occupants, and rent paid below:

What services are or will be provided at this location?

What is the criteria for receiving services from your organization?

What are the benefits your clients/customers receive?

How are the services paid for?

What is the fee schedule for your services? Do you have a sliding fee schedule based on income (please attach copies of your fee schedule).

What happens if a person seeking your services has no way of paying?

How do your services relieve the “burden of government” in providing like services?

What other exempt property does your organization have located in the Township of Dayton?

In the event of dissolution, to whom would the property revert?

CERTIFICATION:

I hereby certify the preceding statements are true and correct.

Signed _____ Date _____

Name _____ Phone _____

Position with Organization or Church _____

FILING REQUEST:

In order for the Assessor to review your application for the next year's assessment roll, it must be filed no later than January 15th. You will be notified in writing of the Assessor's decision and your appeal rights to the local Board of Review.

If you are unable to meet the January 15th deadline, you must file your application prior to the adjournment of the March Board of Review. This Board meets during the second week in March, each year. The Board can act on your exemption request and you are also protecting your right to appeal their decision. You will be notified in writing of the Board's decision.

Mail or deliver your application to:

Matthew Frain
Dayton Township
3440 Johnson St.
Marne, MI 49435