

# TROUT LAKE TOWNSHIP

## APPLICATION FOR PROPERTY TAX EXEMPTION

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### Instructions:

- To be eligible for an exemption, the property must be owned and occupied by the applicant on December 31 of the year *preceding* the assessment for which the exemption is requested.
- The completed application for property tax exemptions must be filed with the Assessor's Office by December 31 of *this* year.
- Provide a copy of the IRS determination letter recognizing your organization's 501(c)(3) exempt status.
- If you require additional space to complete this application, attach separate pages as needed providing a notation to reference the question being answered.
- Any change in occupancy, use, or sale of the property *must* be promptly reported to the Trout Lake Township Assessor, PO Box 5161, Kincheloe, MI 49788.

The following is the four-part test Michigan courts have established to determine if a property is exempt:

1. The real estate must be owned and occupied by the exemption claimant;
2. The exemption claimant must be a library, benevolent, charitable, educational or scientific institution;
3. The claimant must have been incorporated under the laws of a state; and
4. The buildings and other property are occupied by the claimant solely for the purposes for which it was incorporated, or as limited by the applicable statute.

Our policies are set by the laws of the State of Michigan and court decisions interpreting and applying those laws, not by the Township Board or Township Assessor. We use these criteria to determine your tax status. If you have any questions, please contact the Township Assessor's office.

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### Applicant Information:

1. Name of the organization applying for tax exemption (the "Applicant"): \_\_\_\_\_  
\_\_\_\_\_
2. Applicant's Mailing Address: \_\_\_\_\_  
\_\_\_\_\_
3. The Applicant is requesting a tax exemption from: [  ] Real Property Tax  
[  ] Personal Property Tax  
[  ] Real & Personal Property Tax

4. The Applicant is seeking an exemption for the following tax year: \_\_\_\_\_
5. Address of the property for which the exemption is sought (the "Property): \_\_\_\_\_  
\_\_\_\_\_
6. Parcel Number(s) of the Property: \_\_\_\_\_
7. Legal description of the Property (if not the entire parcel):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Name of organization or individual owning the Property: \_\_\_\_\_
9. Applicant's contact person: \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 Mailing address if different than Applicant's: \_\_\_\_\_  
 Email address: \_\_\_\_\_
10. Relationship of contact person to Applicant: \_\_\_\_\_
11. Applicant's Internal Revenue Service Identification #: \_\_\_\_\_
12. Applicant's State of Michigan Corporate ID#: \_\_\_\_\_
13. Is the Applicant a Michigan nonprofit Corporation? [  ] Yes [  ] No.
14. What is the stated purpose of the Applicant's incorporation: \_\_\_\_\_  
\_\_\_\_\_
15. Provide the names, addresses and telephone numbers for the current officers of the Applicant: \_\_\_\_\_  
\_\_\_\_\_
16. Provide the names, addresses and telephone numbers for each member of the Applicant's Board of Directors: \_\_\_\_\_  
\_\_\_\_\_
17. Identify the number of officers, directors, and employees who receive salaries: \_\_\_\_\_

Exemption Information:

1. Please indicate which section of the General Property Tax Act (MCL 211.1 et seq) you believe exempts the Applicant from taxation. For each exemption identified, please provide a detailed explanation for why you believe the identified exemption applies to the Applicant.

[  ] Property of a non-profit charitable institution (211.7o): \_\_\_\_\_  
\_\_\_\_\_

[  ] Property a charitable home of a fraternal, secret society or a non-profit corporation which owns and operates facilities for the aged and chronically ill (211.7o): \_\_\_\_\_

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[  ] Property of a non-profit theater, library, education or scientific institution (211.7n):

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[  ] House of public worship, parsonages (211.7s): \_\_\_\_\_

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[  ] Memorial homes or homes of veteran's organizations (211.7p): \_\_\_\_\_

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[  ] Clinic, hospital or public health (211.7r): \_\_\_\_\_

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[  ] Property of youth organizations (211.7q):

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[  ] Elderly or handicapped housing owned by a non-profit organization (211.7o): \_\_\_\_\_

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[  ] Other: ( \_\_\_\_\_ ):

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2. List all occupants of the Property (if there is more than one occupant or entity, please list the percentage of the property being used by each occupant):

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3. List all uses of the Property and their relation to the requested exemption:

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4. State when the Property was first used for each individual use:

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5. Is the Property open to or available to the general public? [  ] Yes [  ] No.

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6. Has the use of the Property changed at any time? [  ] Yes [  ] No.

If your answer is yes, please explain and provide all dates when a change in use occurred:

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7. Do other individuals or organizations use the Property? [  ] Yes [  ] No.

If your answer is yes, please provide name, address and phone number of the individual(s) or organization(s) that also uses the Property:

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a. In answering this question, please identify what the other identified individual(s) or organization(s) use the Property for:

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b. In answering this question, is a fee charged to the other individuals or organizations using the Property? [  ] Yes [  ] No.

If your answer is yes, please describe the fee and the purpose for which the fee is charged: \_\_\_\_\_

8. What date did the Applicant acquire the Property or an interest in the Property? \_\_\_\_\_

9. What price did Applicant pay for the Property? \_\_\_\_\_

10. Please indicate *all* sources of the Applicant's funding and the percentage that each source contributes to the Applicant's total funding: \_\_\_\_\_

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11. If the Applicant is seeking an exemption as a charitable, benevolent, educational, public health or youth organization, provide the following information:

a. With as much detail as possible, describe the *exact* type of services the Applicant provides:

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b. Describe the population or group the Applicant serves:

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c. Describe how the recipients of the Applicant's services are selected:

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d. Does the Applicant discriminate on the basis of color, race, sex, religion or creed, age, national origin or marital status in providing its services?  
[  ] Yes [  ] No. If your answer is yes, please explain:

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e. Does the Applicant charge a fee for its services? [  ] Yes [  ] No.

f. Please describe the exact type of services the Applicant provides *at the Property*:

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12. Please list any other property owned or occupied by the Applicant that will no longer be used for tax exempt purposes: \_\_\_\_\_

13. IMPORTANT – As authorized representative of the Applicant, date and sign this Application on the line provided and return it to the Office of the Township Assessor with the following documents:

- a. Copy of the Applicant’s Articles of Incorporation;
- b. Copy of the Applicant’s By-Laws;
- c. Copy of the Applicant's IRS determination letter recognizing the organization's 501(c)(3) exempt status;
- d. Copy of instrument by which the Property was acquired (warranty deed, quit claim deed, land contract, or bill of sale) by the Applicant;
- e. Copy of any prior certification to operate for stated purpose;
- f. Copy of any pamphlet or other information or literature describing the operation and functions of the Applicant;
- g. Copy of the Applicant’s previous three (3) years of Income Tax filings, including 990 forms;
- h. Copy of the Applicant’s operating budget for the tax year in question and the year prior;
- i. Itemized list of all payments made by Applicant for the tax year in question and the year prior (including, but not limited to those for salaries, rents, loans, and the like).
- j. Itemized list of Applicant’s clients who are related to or otherwise affiliated with any of the Applicant’s officers, directors or employees.

**I hereby swear that I am authorized to submit this Application on behalf of the Applicant and that the above information is true, complete and accurate.**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

This application must be completed and returned to the Township Assessor’s Office on or before December 31 of *this year*.

Return to:  
Trout Lake Township Assessor  
PO Box 5161  
Kincheloe, MI 49788

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For Official Use Only

\_\_\_\_\_ Meets Exemption Requirements

Exemption qualifies under Section \_\_\_\_\_

Reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Does Not Meet Legal Requirements

Reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Township Assessor

\_\_\_\_\_  
Date

{99999-001-00068597.3}