

Wawatam Township

Policy and Procedures for Granting, Reviewing, Denying or Removing Property Exemptions According to Statutory Requirements

Wawatam Township by its assessing officer, is charged with locating, identifying and valuating all taxable real property and personal property within the Township of Wawatam including that portion of the Village of Mackinaw City located within the Township boundaries in order to provide a fair and equitable basis for taxation.

The assessing office maintains descriptions of real property, maintains maps showing the ownership and tax districts for the City, and processes those property tax exemptions designated by statute.

Property tax exemptions are granted based on three elements:

- (1) Property ownership,
- (2) Property use, and
- (3) Statutory definition

For those statutory exemptions that are the responsibility of the Township of Wawatam, taxpayers requesting an exemption will be required to apply through the application or required form process of the assessing office. Michigan Law includes a range of mandatory exemptions and optional exemptions available for residential, commercial and industrial property. Applicants receive approval if application or denial correspondence if applicable.

For all exemption, the Assessor conducts annual reviews and maintains information for those properties that are exempt from taxation to determine whether such properties continue to qualify for an exemption. The annual review of exemptions ensures that properties are correctly assessed and validates the ownership and usage of the properties; some mandatory exemptions were reviewed although the assessing office has no option but to grant the exemption and cannot remove it per statutory guidelines.

Active monitoring of changes to recorded title, public information review, and periodic field inspections is included as part of the annual review of exempt property. The primary elements of an exemption determination are based on the ownership and use of the property depending on the type of exemption.

The Assessor reviews property ownership as part of the first consideration for an exemption determination. Secondly, the Assessor confirms that the property is in use for nonprofit exempt purposes through site visit. In the case of senior citizen, disabled veterans and residential exemptions, there are specific requirements related to occupancy and other criteria related to each exemption.

The Assessor annually reviews exemption determinations real and personal employing four elements depending on the type of exemption.

- First, all property ownership records are monitored to confirm continuance of ownership to the exempt entity or person through review of ownership records held at the Emmet County office of the Register of Deeds.
- Second, the Assessor annually reviews the entire listing of exempt properties, physically inspects properties throughout Wawatam Township and notes any changes to exempt properties for further review.

- Third, the Assessor monitors all public and governmental information concerning exempt properties and owners and how properties may be affected year to year.
- Letters may be sent to an owner whose exemption is in question. No response will result in a denial for the following year if applicable and the exemption is removed. If a change in classification due to change in use is warranted notification is sent through the assessment change notice with the change on the roll.

Exemptions Statutory Requirements are Followed:

Per Michigan Act 206 of 1893:

Real Property Exemptions MCL 211.7 through MCL 211.xx

Personal Property Exemptions MCL 211.8 through MCL 211.8c

MCL 211.9 through MCL 211.9o

The assessor assures that Township Board members and Township Board of Review members have the most recent information pertaining to exemptions as it becomes available. The assessor assures that exemptions are properly entered or removed from the assessment roll. The processes and procedures described in this document will be utilized.

The Assessor also strives to maintain exemption files with sufficient documentation to support the decision to grant the exemption. For example, charitable exemption files include copies of articles of incorporation, Internal Revenue Service determination of nonprofit status, usage statement, contracts for use of the property by other than the applicant organization, and financial disclosures. Copies of any official correspondence is included in the file.

Exemption records are maintained in two ways. The primary system is the Assessing .NET computerized data system that retains information regarding ownership, location, physical description; inspection dates staff comments, and exemption status. This system is generally adequate and contains sufficient data to administer the exemptions

The second data system is a paper file system that may include but not limited to the original application or form and the documents and correspondence that supports the exempt status. The primary source for documenting an exemption is the paper application or prescribed form that is submitted along with supporting documentation and any related correspondence from the office of the assessor such as questions, approval or denial forms. Every exempt parcel including personal property has a hard file and a computer file. Every exempt real parcel has a picture and a printed card along with any other pertinent information available.

If the Assessor has sufficient evidence that a taxpayer no longer qualifies for a property exemption, the Assessor will remove the exemption and send proper notification to the taxpayer outlining the appeal rights. If the Assessor does not receive sufficient supporting documentation accompanying an application or prescribed form, the Assessor will send the taxpayer denial information along with appeal rights and contact information. An application submitted without proper documentation is to be considered incomplete and will not be approved. The official notification of a taxable status change will be the annual assessment change notice.

Specific procedures for granting and/or removing property exemptions as described in Chapter 6: Property Tax Exemptions, Abatements and Tax Capture Authorities of the State Tax Commission Manual, Bulletin 3 of 2021 (Poverty Exemption), Bulletin

7 of 2016 (Senior Citizen and Disabled Family Housing Exemption), Bulletin 26 of 2017 (Charitable Exemption), The Michigan Strategic Fund Board designated Tool and Die Renaissance Recovery Zones pursuant to MCL 125.2688d & Nonferrous Metallic Minerals Extraction Severance Tax Act (Act 410 of 2012), State Tax Commission Tax Exemption Application Process Document, State Tax Commission Guide to Manufacturing Personal Property Tax Exemption and ESA publication, and the Michigan State Tax Commission and Michigan Department of Treasury websites information, documents, publications and guidelines relative to specific exemptions are followed as policy.

www.michigan.gov/statetaxcommission

www.michigan.gov/treasury

The most common exemptions processed by Wawatam Township:

MCL 211.7cc Principal Residence Exemption (PRE) (Township Assessor through forms current STC guidelines and described process)

MCL 211.7b (P.A. 161 of 2013) Veteran Exemption (Township Application to Supervisor, Board of Review Action, current STC guidelines, Assessor follow through for roll)

MCL 211.7ee Qualified Agricultural Exemption (Township Assessor/Forms current STC guidelines and described process)

MCL 211.7o Charitable Exemption (Township Application/Assessor, current STC guidelines and described process)

MCL 211.7u (P.A. 253 of 2020) Poverty Exemption (Township Resolution, current STC Guidelines and Application Process through Board of Review)

TOWNSHIP OF WAWATAM

OFFICE OF THE TOWNSHIP ASSESSOR
ROGER W. MOORE, ASSESSOR

PROPERTY TAX EXEMPTION REQUEST

REQUESTED EXEMPTION:

Property Type: ☐ Real Property ☐ Personal Property (check applicable)

Property Location: _

Current Use of Property: _

Organization or Church: _

Mailing Address: _

Contact Person: _

Phone No. _

TYPE OF EXEMPTION Requested: (check applicable)

☐ Library

☐ Charitable

☐ Educational

☐ Scientific

☐ Religious

MICHIGAN TAX TRIBUNAL FOUR-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 claimant must be incorporated under the laws of the State of Michigan or any other state in U.S.

-The exemption exists only when the buildings and other property thereon are occupied by the claimant solely for the purpose for which it is incorporated.

Attach most recent copies of the following to this form:

-Articles on Incorporation.

-Organization's or church's By-Laws.

-Copy of deed or land contract showing ownership.

-A narrative letter asking for the property tax exemption and articulating why the property should be exempt under Michigan law.

-Program information, such as brochures, showing the charitable purpose being carried out on the property.

How are the services paid for? _____

What is the fee schedule for your services: Do you have a sliding fee schedule based on income (if so, 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 if any other exempt property does your organization have located in the Township of Wawatam? _____

CERTIFICATION:

I HEREBY CERTIFY THE PRECEDING STATEMENTS ARE TRUE AND CORRECT.

Signed: _

Date: _

Print 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 in December and no later than January 1st. You will be notified in writing of the Assessor's decision and your appeal rights to the local Board of Review along with information should the exemption be denied.

The Wawatam Township Board of Review meets during the second week in March each year. The Board of Review will act on your appeal, and you will be notified in writing of the Board of Review decision by May 1st. along with information for future appeal if you are denied.

Mail or deliver your application to:

Roger W. Moore
Township Assessor
4483 Straits View Dr.
Carp Lake, Michigan 49718

If you need help or have questions, please contact me (231) 420-3234