

OSHTEMO CHARTER TOWNSHIP

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

**Instructions to the Applicant:**

1. To be eligible for an exemption, the property must be owned and occupied by the applicant on December 31 of the year proceeding the assessment for which exemption is sought (i.e. you must own, and occupy, the property on December 31, 2017, if you wish to have a property tax exemption for the 2018 tax year).
2. Applications for exemption must be filed no later than November 1st.
3. All pages of this application must be complete.
4. If you need additional space to respond to any of the questions on this form, please attach a typed response, which clearly indicates which question(s) you are providing additional information regarding.
5. The following is a four-part test that Michigan Courts have established to determine if a property is Tax Exempt under the Michigan General Property Tax Act (Act 206 of 1893, as amended). Please consider the following criteria prior to submitting your request for Tax Exemption:
  - a. The real property must be owned and occupied by the exempt claimant (see item 1 above);
  - b. The exemption claimant must be a religious, library, benevolent, charitable, educational, or scientific institution;
  - c. The claimant must have been incorporated under the laws of a state;
  - d. The exemption only exists when the building(s), or other property thereon, are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.

These policies are set by Michigan State Law, and Michigan Court decisions, and not by the Oshtemo Charter Township. The Township will, however, use these criteria to determine your tax status. If you have any questions, please contact the Township Assessor, or Township Attorney ([www.oshtemo.org/contact/](http://www.oshtemo.org/contact/) or (269) 375-4260).

**To the Assessor:**

I, the undersigned applicant, request exemption from the following real and/or personal property located in the Oshtemo Township, beginning with the assessment year of \_\_\_\_\_. I submit the following statements in support of my request.

**SECTION 1: IDENTIFYING INFORMATION**

**Name of Applicant:** \_\_\_\_\_

**Name of Organization:** \_\_\_\_\_

**Applicant's Phone Number(s):** \_\_\_\_\_

I/we request exemption of property I/we own located in Oshtemo Township on the basis that I/we are using it for (check appropriate):

Religious \_\_\_ Charitable \_\_\_ Benevolent \_\_\_ Library \_\_\_

Educational \_\_\_ Scientific \_\_\_ Youth \_\_\_ Cultural \_\_\_

Memorial Home \_\_\_ Public Health \_\_\_ Homes for the Aged/Infirm \_\_\_

**OR** \_\_\_\_\_ purposes of our organization.

**Address:** \_\_\_\_\_

\_\_\_\_\_

**Permanent Parcel Number:** 3905- \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_.

**Legal Description** of land used (if application is for less than the entire parcel): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SECTION 2: EXEMPTION REQUEST DETAILS**

1. **List ALL uses** you/your organization have made of this property during the calendar year proceeding the year of your application for Tax Exempt Status (attach additional sheet if necessary):

	%
	%
	%
	%
	%
	%
	%
	%
	%

Total 100%

2. Applicant first owned and occupied the property for which I/we request exemption:

DATE OF ACQUISITION: \_\_\_\_\_ Price: \$ \_\_\_\_\_

DOWN PAYMENT: \_\_\_\_\_ @ \_\_\_\_\_%

MONTHLY PAYMENT: \$ \_\_\_\_\_ based on \_\_\_\_\_ Months Amort.

BALLOONS: \_\_\_/\_\_\_/\_\_\_\_\_

CONVEYED BY (check one): \_\_\_ Land Contract \_\_\_ Warranty Deed \_\_\_ Other

On \_\_\_/\_\_\_/\_\_\_\_\_, Liber/Page or Document # \_\_\_\_\_

BUYER: \_\_\_\_\_

SELLER: \_\_\_\_\_

3. List **all** occupants of this property: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4. When first owning and occupying the property, it was used for \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. The use identified in #3, \_\_\_ Did / \_\_\_ Did **not** change significantly at any time.
6. I/we own and occupy the following additional property located in the Township that I/we will no longer use for Tax Exempt purposes (list by parcel number):

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7. I/we \_\_\_ have/ \_\_\_ have not rented or leased any part of this property.
- a. If any portion of the property has been rented, or leased, please provide an explanation for that activity: \_\_\_\_\_

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- b. Please provide the following information for each individual or organizations renting/leasing from you/your organization:

Name Address Phone Number	Square footage of building/ amount of property occupied	Rent (and frequency)	Nature of Use

8. The following is a list (with names, addresses, and telephone numbers) of all our current officers and members of our Board of Directors: \_\_\_\_\_

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9. Please provide the dates of two prior Board meetings, and a list of attendees: \_\_\_\_\_

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10. I/we employ \_\_\_\_ officers/directors/employees who receive a salary from our organization.

11. I/we receive funding from the following sources in the following percentages:

	%
	%
	%
	%
	%

Total 100%

12. I/we \_\_\_do/\_\_\_do not solicit any funds from the general public by telephone.

13. I/we seek exemption as a charitable, benevolent, educational, public health, or youth organization...

a. Please describe the exact nature of services provided: \_\_\_\_\_

\_\_\_\_\_

b. Please describe the population or group served: \_\_\_\_\_

\_\_\_\_\_

c. Please describe how the recipients of the services provided by you/your organization are selected: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

d. Do you (or your organization) discriminate on the basis of color, race, religion or creed, national origin, marital status, LGBTQ, or any other protected status\_\_\_\_\_. If yes, please explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

e. Do you/your organization charge a fee for services? \_\_\_\_\_. If yes, please explain how the fees are determined: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SECTION 3: DOCUMENTS REQUESTED**

To facilitate the processing of your Tax Exemption request, please provide as many of the following requested documents as possible:

1. Articles of Incorporation (and all amendments) which should include the following information:
  - a. The names of the directors of the corporation;
  - b. Whether you/your organization operate on a profit, or non-profit, basis;
  - c. The purpose of your organization (if different from that listed in Section 1);
  - d. A copy of the annual non-profit corporation report for organizations other than corporations, and the most recent balance sheet;
  - e. Assumed names, if any, and the name of the governmental entity with which the name is recorded.
  
2. A copy of any pamphlet, literature, or other information describing the function(s) of your organization.
  
3. Copies of the previous three (3) years Income Tax filings, including 990 Forms.
  
4. Evidence of Ownership of (or interest in) the subject property (e.g. transfer instrument to the applicant- warranty deed, quit claim deed, bill of sale, land contract, or lease) and proof of occupancy.
  
5. Copies of all leases (including subleases) in effect for the subject property during the prior calendar year (as described in section 2).
  
6. Governmental approval/certification (if applicable) to operate for the purpose(s) stated in this application (i.e. IRS exemption determination for the year of application, State/County license, Township approval form, license from the Attorney General to solicit or receive contributions).
  
7. Budget documents (which should include all salaries, fees, payments, rents, loan repayments, or (current or deferred) transfers from the applicant to its directors/officers/consultants/agents/employees.
  
8. A list of all clients served by you/your organization who are in anyway related to any: director, officer, consultant, agent, or employee of the applicant, with an explanation of any disclosed relationship.

**SECTION 4: CERTIFICATION**

The information on this application, and the documents provided by me in support of this application, are, to the best of my knowledge true and correct statements of fact regarding the above described property, its use, and my organization.

\_\_\_\_\_  
Preparer's Signature

Date: \_\_\_\_\_



\_\_\_\_\_, \_\_\_\_\_  
Preparer's Name (print) and Title

Preparer's Address (if different than provided in Section 1): \_\_\_\_\_

Preparer's Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

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**FOR TOWNSHIP USE ONLY**

This Application Meets Legal Requirements.

Exemption qualifies under: \_\_\_\_\_

Reason: \_\_\_\_\_

This Application Does NOT Meets Legal Requirements.

Reason: \_\_\_\_\_

By:

\_\_\_\_\_  
James W. Porter  
Oshtemo Township Attorney

\_\_\_\_\_  
Kristine Biddle  
Oshtemo Township Assessor

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.