

OSHTEMO CHARTER TOWNSHIP

**Policy for Granting Property Tax Exemptions Pursuant to
the Michigan General Property Tax Act**

December 12, 2017

Exemption Claims:

All claims for Property Tax Exemptions under the General Property Tax Act shall be processed in accordance with the following policy:

1. All requests for a Property Tax Exemption shall require the submittal of the Township's application for Tax Exemption of Real and/or Personal Property;
2. All applications must be completed and signed by the applicant, or his/her authorized agent;
3. Applications must include all requested supporting documentation (a list of required documents can be found on the Township's application);
4. Each application and its attachments shall be reviewed by the Township Assessor and Township Attorney;
5. The granting of the Tax Exemption requires the concurrence of the Township Assessor and Township Attorney;

Auditing Process:

The Township Assessor, with assistance from the Township Attorney, shall audit 2% of Tax Exempt Properties within the Township per year. Auditing shall follow the same basic procedures for review and approval of Tax Exempt claims. Audits shall be commenced by the submittal of the Audit Form to the owner(s) of the property selected, along with a letter from the Assessor requesting the filing of the Audit Report and requesting documentation. Upon receipt of the Audit information, the Tax Exempt Status of the property will be reviewed by the Township Assessor and the Township Attorney. If a determination is made that the property has not been properly granted Tax Exempt status, notification will be sent to the property owner with instructions regarding how to make an appearance before the Board of Review.