

Lexington Township Procedures for Ad Valorem Property Tax Exemptions

New exemption requests:

- 1) Application form must be completed by each new applicant for exemption before exemption can be considered.
- 2) All requested information and documentation must be provided by January 31 to allow consideration for the current assessment year.
- 3) Applicant must facilitate field inspection of the property as required.

Continuing exemption requests:

- 1) Application form or continuing exemption report must be completed annually, if requested by the assessor.
- 2) Any additional or updated information or documentation requested must be provided by January 31 to allow consideration for the current assessment year.
- 3) Continuing parsonage exemptions will require verification of qualified occupancy.
- 4) Continuing house of worship or other charitable exemptions require a minimum of annual verification of continuing religious use or continuation of other qualifying ownership and use.

Office record procedures:

- 1) Parcel file shall contain as many application materials for future reference as deemed necessary to support the exemption or denial of exemption.
- 2) Any requested renewal review data requests shall be provided by mail to the organization address of record. They may be requested at any time of year.
- 3) Application forms may be provided at any time of year, but may only be applied to the current assessment roll if received no later than the March Board of Review meeting dates.
- 4) If in the assessor's opinion applications are not sufficiently complete in time for preparation of the assessment roll, but provided after the roll is turned over to the Board, the assessor shall advise the March Board of Review to treat the application as the appeal of a denied exemption. If the late-filed application is complete and would have been approved by the assessor, the assessor shall recommend approval of the application to the Board of Review.
- 5) Cross-checks may be made on IRS web site to verify active reporting, or on organizational web sites. Information relevant to a determination may be summarized by memo or downloaded for the file.

Lexington Township Application for Ad Valorem Tax Exemption

Property Parcel Number:

Street Address of Property:

Name of Organization:

Type of Organization (e.g. non-profit Corporation):

Mailing Address:

Officers/Board members (current Michigan corporate update may be attached)

| Name | Title | Mailing address | Phone number |
|------|-------|-----------------|--------------|
|------|-------|-----------------|--------------|

Under which statute are you claiming tax exemption for the listed parcel?

- 1) House of Public Worship 211.7s
- 2) Parsonage 211.7s
- 3) Nonprofit charitable institution 211.7o
- 4) Specific youth organizations 211.7g
- 5) Other (please specify)

Please describe all uses of the property in the past year. (Attach statement)

Who holds legal title to the property? (Provide most-current deed for new application).

Did any other individuals or organizations rent or use any part of the property during the calendar year?

If yes, describe the other party's use of the property and consideration for use. If a partial use, describe the part of the property used. (attach statement and copy of lease agreement if applicable).

Is your organization currently receiving a property exemption in another Michigan city or township?
Where?

Check list of support documents required:

- 1) Articles of Incorporation
- 2) Bylaws
- 3) Organizational procedures or approved rules supporting the nature of your activities
- 3) Most recent Form 990 filing
- 4) Copy of IRS determination letter (if not previously submitted)
- 5) Copy of deed or other recorded document establishing ownership (if not previously submitted)
- 6) Copy of lease agreement or other documentation of third-party use of all or part of the parcel.

Signature/Title

Phone Number

Date

This application may need to be supplemented with additional information upon request. Failure to provide adequate information may lead to denial of the exemption claim.

Notice of any exemption status will be formalized by an assessment notice showing the taxable status of the property. Initial appeal of any denial must be to the March Board of Review.