



## **Procedures for Granting and Removing Real Property Exemptions**

Roscommon Township, Roscommon County is abiding by the recommendations made by the State Tax Commission in Bulletin 26 of 2017 when granting and removing real property exemptions.

### **Initial Request**

Taxpayers who wish to apply for a real property exemption must first complete and submit an application adopted by the Office of the Township Assessor. The completed application will be scanned and retained on file and will include all documents submitted by the taxpayer to support the request for exemption. The Township Assessor shall review the application and either approve or deny the application. Written notice shall be provided to the taxpayer via the annual assessment change notice, form L-4400.

### **Existing Exemptions**

Existing exemptions shall be reviewed annually by visiting a property and/or reviewing the exemption file including additional documentation received. Adjustments to the status of the exemption may be made by the Assessor upon review. The Assessor may request that a new application be completed as part of the review process if it is believed that the exemption status of an applicant has changed.

### **Removing Exemptions**

If the Assessor has sufficient evidence that the taxpayer no longer qualifies for the real property exemption, the exemption will be removed and the taxpayer will be notified via the annual assessment change notice, form L-4400.

The assessor does not have the authority to grant/approve exemptions that are not complete. Applications that are submitted without proper documentation are considered to be incomplete.

**ROSCOMMON TOWNSHIP ASSESSING DEPARTMENT  
APPLICATION FOR EXEMPTION OF REAL AND/OR  
PERSONAL PROPERTY**

**INSTRUCTIONS TO THE APPLICANT:**

1. To be eligible for exemption, the property must have been owned or occupied by the applicant on December 31<sup>st</sup> of the year preceding the assessment for which exemption is sought.
2. Application for exemption must be filed no later than the second Monday in March. All of this application must be completed.
3. Please notify the Assessor's Office immediately of the sale or lease of this or any other property belonging to your organization which is now exempt.
4. If you need additional space to respond to any of these questions, please attach your response indicating which question(s) it pertains to.

The undersigned organization requests exemption of the following real and/or personal property located in the City/Township of Roscommon, beginning with the assessment year \_\_\_\_\_.

Address \_\_\_\_\_  
\_\_\_\_\_

Permanent Parcel Number \_\_\_\_\_

1. Name of organization claiming exemption of real and/or personal property.  
\_\_\_\_\_
2. Name of organization or individual owning the real and/or personal property.  
\_\_\_\_\_
3. Please describe all uses made of the property last year. Use additional sheets if necessary.

4. Please state when the property was first used.

5. When first occupied, what was the nature of the use?

6. Did that use change significantly at any time?

\_\_\_\_\_ Yes          \_\_\_\_\_ No

7. Please list any other property you now own or occupy which will no longer be used for a tax-exempt purpose.

8. Did any other individual or organization use the property?

\_\_\_\_\_ Yes          \_\_\_\_\_ No

a. If yes, please provide name, address, and phone number of the individual or organization.

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

b. What use did they make of the property?

c. Was a fee charged? \_\_\_\_\_ Yes          \_\_\_\_\_ No

If yes, please describe.

9. What is the date that the organization claiming the exemption acquired the property?

10. What was the price? \_\_\_\_\_

11. Please furnish the name, address, and phone number of a representative of the organization mentioned in Answer #1 who can be contacted for further information.

Name \_\_\_\_\_

Relationship for Organization \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_

12. Please list the names, addresses, and the phone numbers of all current officers and members of the Board of Directors.

13. Please state the dates of two prior board meetings and who attended.

14. How many officers, directors, and employees does the organization employ that receive salaries?

15. Please indicate all sources of funding for your organization and the percentage each source contributes to the total

a. Does your organization solicit any funds from the general public over the phone?

\_\_\_\_\_ Yes      \_\_\_\_\_ No

16. If you are seeking an exemption as a charitable, benevolent, educational, public health, or youth organization ...

a. Please describe the exact type of services that you provide.

\_\_\_\_\_

b. Please describe the population or group that you serve.

c. Please describe how the recipients of your services are selected.

d. Do you discriminate on the basis of color, race, sex, religion, creed, age, national origin, or marital status in providing your services?

\_\_\_\_\_ Yes                  \_\_\_\_\_ No

If yes, please explain.

e. Do you charge a fee for your services?

\_\_\_\_\_ Yes                  \_\_\_\_\_ No

If yes, please explain how fees are determined.

f. Please attach a copy of your policy as to who is eligible to receive your services and on what terms.

**IMPORTANT-** Please sign this application on the line provided and return it to our office with the following documents of the organization:

1. Copy of Articles of Incorporation
2. Copy of By-Laws
3. Copy of instrument by which property was acquired (Warranty Deed, Quit Claim Deed, land Contract, or Bill of Sale)
4. Copy of any pamphlet, other information, or literature describing the functions of the organization
5. Copy of previous 3 years of Income Tax filings including 990 forms

I hereby swear that the above information is true and complete

\_\_\_\_\_  
Applicant's Name

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Title

-----  
**FOR OFFICE USE ONLY**

\_\_\_\_\_ **MEETS LEGAL REQUIREMENTS**

**EXEMPTION QUALIFIES UNDER SECTION** \_\_\_\_\_

**REASON:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ **DOES NOT MEET LEGAL REQUIREMENTS**

**REASON:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
**BY**

\_\_\_\_\_  
**DATE**