HUMBOLDT TOWNSHIP
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Property Exemption Policy & Procedures

The Michigan Constitution of 1963 (as amended) and the General Property Tax Act (PA 206 of 1893, as amended) set forth that all real and personal property located within the State of Michigan is subject to ad valorem property taxation, unless expressly exempt.

Real and personal property exemptions are identified and authorized within specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption. *[American Concrete Institute v State Tax Commission, 12 Mich app595;163 NW2d 508 (1968)].*

In order for an exemption of ad valorem property to be approved and added to the assessment roll, the following procedures will be followed:

1. A completed "Ad Valorem Property Tax Exemption Application" must be filed with the Township's assessing office. (filed on or before March 1st)
2. ALL attachments/documents must be submitted with the application
    - Copy of instrument by which property was acquired (proof of ownership).
    - Copy of Articles of Incorporation.
    - Copy of by-Laws.
    - Copy of any pamphlet, other information, or literature describing the functions of the organization.
    - Copy of previous 3 years of Income Tax filings including 990 forms (charitable exemption applications).
    - Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.
3. A file will be created for the review and approval process
4. A field inspection of the property will be completed
5. If necessary, the Township's attorney will be asked to review the file and give opinion
6. The official notification of the taxable statue will be the annual assessment change notice
7. Taxpayers may appeal the assessor's determination at the March Board of Review

POLICY DECLARED ADOPTED BY HUMBOLDT TOWNSHIP TOWNSHIP BOARD FEBRUARY 1OTH, 2025. Effective Date: 2/10/2025

Sarah Etelamaki, **Clerk** Jeffery Ogea, **Supervisor** Christopher Grund, **Treasurer**
Pete Koski, **Trustee** Betty Grund, **Trustee**

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