

**APPLICATION FOR EXEMPTION**

**TO THE APPLICANT:**

Present this application along with copies of documents that will substantiate your claim for exempt status. Property must be owned and used for the stated exempt purpose as of December 31<sup>st</sup>, Tax Day. Application must be received by the Assessor's Office prior to the final adjournment of the local Board of Review for that year.

**TO THE ASSESSOR:**

We request exemption of property, located in the City of Hastings. We own the property and are using it for Religious\_\_\_\_, Charitable\_\_\_\_, Scientific\_\_\_\_, Educational\_\_\_\_, Benevolent\_\_\_\_, Memorial Home\_\_\_\_, Library\_\_\_\_, or purpose of our organization.

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

Address of Organization: \_\_\_\_\_

City, State and Zip: \_\_\_\_\_

**Address of Property:** \_\_\_\_\_

**Parcel Number:** \_\_\_\_\_

**Date of Acquisition:** \_\_\_\_\_

**Occupant (s) of above address:** \_\_\_\_\_

**Applicant's written rationale for exemption of this property:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Do you rent or lease any part of this property?** \_\_\_\_\_

**If yes, explain:** \_\_\_\_\_

\_\_\_\_\_

The above is, to the best of my knowledge and judgment, a true and correct statement of facts concerning the above described property.

**This application is for exemption beginning:** Year \_\_\_\_\_

**Signed** \_\_\_\_\_ **Date** \_\_\_\_\_

Print or type title and name \_\_\_\_\_

Address \_\_\_\_\_

City, State and Zip \_\_\_\_\_

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

*Michigan law has developed a four-prong exemption test first established in 1944 in the case of Engineering Society of Detroit, 308 Mich 539; 550, 14 NW2d 79 (1944). This test requires:*

1. *The real estate must be owned and occupied by the exemption claimant*
2. *The exemption claimant must be a library, benevolent, charitable, educational, or scientific institution*
3. *The buildings must be occupied by the exemption claimant solely for the purpose for which it was incorporated*

### **EXEMPTION DOCUMENTS REQUESTED**

Processing this exemption request application is facilitated by your providing copies of the following documents:

- I. Articles of incorporation and all amendments, which should include the following information:
  - A. Name of directors of the corporation
  - B. Profit or Non-profit status
  - C. Stated purpose of corporation
  - D. State issuing corporate charter
  - E. Assumed name(s), if applicable along with name of governmental agency said assumed names is recorded with
  - F. Annual non-profit corporation report or for organizations other than corporations, most recent balance sheet
- II. Exemptions applicant entities "By Laws" and "Constitution", if these items exist
- III. Evidence of ownership of (or interest in) subject property
  - A. Transfer instrument to applicant; typically, warranty deed or land contract
  - B. Lease
- IV. Governmental approval/certification to operate for stated purpose
  - A. IRS exemption determination for assessment years in question
  - B. Michigan exemption determination for above years
  - C. State/County license, if any
  - D. City approval form
  - E. License from Attorney General to solicit to receive contributions, (pursuant to MCL400.271); MBA.240
- V. Budget
  - A. Operations of charitable, educational, Religious organization
  - B. Operation of real estate and/or personal property for which exemption is being applied
- VI. Inclusive list of all (salaries, fees, payments, rent, repayments of loans and etc...) transfers, current or deferred, from applicant to directors, officers, consultants, agents, and/or employees of applicant.
- VII. List of all clients served that they are in any way related to; any directors, officers, consultants, agent and/or employees of applicant. Please include an explanation of any above relationships.