



City of Lapeer
Resolution # 2023-05
Property Tax Exemption Policy & Procedures

At a regular meeting of the Lapeer City Commission of the City of Lapeer, County of Lapeer, Michigan, held in said City on the 6th day of March 2023 there were:

PRESENT: Commissioners Atwood, Cattane, Pattison, Stroh, Swindell.

ABSENT: None.

MOVED BY: Commissioner Pattison.

SECONDED BY: Commissioner Stroh.

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

WHEREAS, real and personal property exemptions are identified and authorized within specific sections and subsection of 211.77 & 211.9 of the Michigan Compiled Laws and further defined by the Michigan courts and have set the burden of proof of exemption entitlement rests with the claimant. A claimants 501 (c)(3) status is not a determining factor for exemption.

NOW, THEREFORE, BE IT HEREBY RESOLVED, pursuant to MCL 211.7u, that the City of Lapeer, adopts the following guidelines for the exemption of Property tax:

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 "Application for Ad Valorem Property Tax Exemption" must be filed with the Assessor on or before December 31st (Tax Day) for the subsequent year. The applicant must provide under which section of the Michigan General Property Tax Act in which they are requesting the exemption for each property in which an exemption is being requested.
- 2) All requested attachments must be submitted with the application; including but not limited to:
 - a) Letter of Exempt status from the IRS.
 - b) Articles of Incorporation.
 - c) By-laws.
 - d) If application is for a parsonage, attached the name of the ordained cleric who resides in the house and a copy of their license.
 - e) Federal and Michigan Income Tax Returns for previous 3 years including Form 990.
 - f) Copies of all leases including sub-leases in effect at the subject property during the previous calendar year.
 - g) Any information or literature that describes the functions of the organization.
- 3) The following three-part test must be met and supported for property exemption:
 - a) Is the real estate owned and occupied by the claimant?
 - b) Is the claimant a charitable institution?

- c) Is the buildings and property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?
- 4) One the Assessing Department has reviewed the application and supporting documentation, they may schedule an inspection of the property.
- 5) Once the eligibility is determined; a written notice will be sent to the applicant along with appeal procedures. A file shall be created and maintained by the assessing office and the exemption should be recorded on the record card that complies with CAMA Data Standards. The properties shall be review annually for continued eligibility status of the exemption. The assessor may request additional information from the organization to support the status. Every five years new applications will be sent to existing exempt properties. Applicants will be allowed six weeks for return of the completed application, if no response is received a second notice will be sent follow by a site visit.
- 6) If it is found that the property no longer qualifies for the exemption, it shall be removed, and written notification will be provided to the claimant including the appeal rights, this may be in the form of an Assessment Notice.

Disable Veterans Exemption: The Assessing Department shall follow all current Michigan State Tax Commission Guidelines issued under the authority of Public Act 161 of 2013, MCL 211.7b. and all eligible properties will be exempted by the Board of Review.

BE IT FUTHER RESOLVED that the City of Lapeer Commission adopts the Property Tax Exemption Policy for the City of Lapeer Assessing Department pursuant to Michigan General Property Tax Act PA 206 of 1893 as amended and MCL 211 Section 7.

Dated this 6th day of March 2023.

AYES: Atwood, Cattane, Pattison, Stroh, Swindell.

NAYS: None.

ABSTAIN: None.

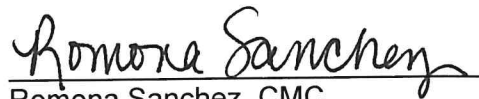
ABSENT: None.

RESOUTION DECLARED ADOPTED.

CERTIFICATION:

I, Romona Sanchez, being the duly appointed and qualified Clerk of the City of Lapeer, Lapeer County, Michigan, do hereby certify and declare that the foregoing is a true and correct copy of the Resolution adopted by the Lapeer City Commission at a regular meeting held on March 6, 2023, in compliance with Act No. 267 of the Michigan Public Acts of 1976.




Romona Sanchez, CMC
City Clerk, City of Lapeer

City of Lapeer
Application for Ad Valorem Property Tax Exemption
(As provided by provisions of the General Property Tax Act, PA 206 of 1893, as amended)

Parcel Number: _____ Date: _____

Property Address: _____

Property Owner: _____

Applicant's Name and Title: _____

Name and Address of Organization: _____

Applicant's Phone Number: _____

What MCL Chapter 211 Section is the exemption being claimed under: Section 211. _____

Description: _____

What is the purpose of the corporation, as stated in the Articles of Incorporation?

What purpose is the property being used for?

What percent of the property is being used for the above purpose? _____

Is the property being used, by you or any others, for any purpose except the above? _____

Please explain: _____

Is the Property currently receiving a property tax exemption in another Michigan Community? Where?

Please Attach the following:

1. Letter of exempt status from the IRS
2. Articles of Incorporation and By-Laws
3. A deed showing ownership of the property
4. If application is for a parsonage, attach the name of the ordained cleric who resides in the house and a copy of their license.
5. Federal & Michigan Income Tax Return (for previous 3 years)
6. Copies of all leases including sub-leases in effect at the subject property during the previous calendar year
7. Any pamphlet, other information, or literature that describes the functions of the organization.

I certify under penalty of perjury that the information contained on this document is true and correct to the best of my knowledge.

Signature of Owner or Officer:

Signature

Printed Name

Date

Supplemental Information may be requested to support status as an exempt entity under Michigan law.

Exemption Approved by: _____ Date: _____