

Exeter Township Non – Profit Tax Exemption Application for 501c3 Organizations

Property Tax ID (Parcel Number): _____

Street Address of Property: _____

Name of Organization: _____

Mailing Address: _____

Officers: _____ Title: _____

Under what section(s) of the Michigan General Property Tax Act are you requesting exemption?
See MCL 211.7o and Review MCL 211.9 Sec. 9. (1) (a)

Please state the reason you are applying for this exemption:

Are you currently receiving a property tax exemption in another Michigan city or township?

Yes _____ No _____

If Yes, where and what type of exemption is being received?

Please enclose the following documents with this application: **(All information is required)**

1. Cover letter asking that the property at the specific address be exempt from local real estate taxes. _____
2. Articles of Incorporation. _____
3. I.R.S. Statement indicating status. _____
4. Proof of Ownership. _____
5. By Laws. _____

The application must be signed and dated with a contact phone number when returned.

Signature/Title Date Phone

For Office Use Only:

Approved: Yes _____ No _____

Assessor Date

2018 (501c3) Exeter Township Exemption Application

The Application should be mailed to or submitted to the following address:

Exeter Township Assessing Department
6158 Scofield Rd
Maybee, MI 48159

NON – PROFIT TAX EXEMPTION APPLICATION PROCESS FOR 501c3

Legal Qualifications: Section 211.7o of the Michigan General Property Tax Act provides that “real or personal property owned and occupied by a nonprofit charitable institution while occupied by that nonprofit charitable institution solely for the purposes for which that nonprofit charitable institution was incorporated is exempt from the collection of taxes under this act.”

The legal language above is broken into 3 requirements that a nonprofit organization must satisfy for its real property to be exempt from local property taxes:

- 1.) Is the real estate owned and occupied by the exemption claimant?
- 2.) Is the exemption claimant a nonprofit charitable institution?
- 3.) Is the buildings and other property thereon occupied by the claimant solely for the purposes for which the claimant was incorporated?

Also

*It is important to mention that even though an organization has received 501c3 status from the IRS, it may still not be regarded as a “charitable” institution under the Michigan General Property Tax Act. The interpretations of Michigan courts and the IRS as to what is a “charitable “ Institution differ ever so slightly. Michigan Courts have utilized the following six factor test to make this determination:

- 1.) The claimant must be a nonprofit organization.
- 2.) The claimant must be organized chiefly, if not solely for charity.
- 3.) The claimant must not offer its charity on a discriminatory basis by choosing who among the group it purports to serve deserves its services, but rather must serve any person who needs the particular type of charity being offered.
- 4.) The claimant must bring people’s minds or hearts under the influence of education or religion; relieve people’s bodies from disease, suffering, or constraint; assist people to establish themselves for life; erect or maintain public buildings or works; or otherwise lessen the burdens of government.
- 5.) The claimant may charge for its services as long as its charges are not more than what is needed for its successful maintenance; and
- 6.) The claimant need not meet any monetary threshold of charity; rather, if the overall nature of the claimant is charitable, it is a charitable institution.

If you believe that a property owned by your nonprofit organization meets the requirements described above, the next step is completing and submitting the Nonprofit Tax Exemption Application for 501c3 Organizations.