

# THOMAS TOWNSHIP ADMINISTRATIVE POLICIES

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Administrative Policy No:

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Effective Date:

February 2, 2026

Policy Regarding:

## **ASSESSING PROPERTY TAX EXEMPTION POLICY**

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Public Act 660 of 2018 requires:

1. All requests for property tax exemption shall be made in writing on the prescribed application provided by the Township.
2. All applicants will provide support materials including Articles of Incorporation, budget for the organization and a detailed description of all activities that take place at the subject property.
3. Taxable status is determined as of tax day for any applicable tax year (December 31<sup>st</sup> of prior year). MCL 211.1(2)
4. A site visit may be required to verify occupancy. The Assessor's office will perform the site visit.
5. The Assessor shall review the application and related documents and will make a determination of exempt status. The Assessor shall review MCL 211.7 and related court cases to determine exempt status.
6. The applicant will be notified in writing of the Assessor's determination.
7. The assessment may be appealed in the same manner as any assessment to the local Board of Review and/or Michigan Tax Tribunal if the applicant is not in agreement with a denial of property tax exemption status. Local property tax exemptions are granted according to Michigan Compiled Law; federal tax exemption status (501.(c)(3)) does not automatically translate to an exemption from local property tax.
8. The Assessor shall maintain files that document approved exemptions and will verify ownership and occupancy after approval on a continual basis by removing the exemption if the property experiences a sale and by verifying occupancy during the annual personal property canvas.
9. The Assessor may request updated documentation and/or a site visit to verify exemption qualifications at any time.