

**PRESQUE ISLE TOWNSHIP**  
**Application for Exemption from Property Taxes**

**Instructions:**

Return this form along with copies of documents listed on page 4 of this form. To continue receiving an exemption, property must be owned and used for the stated exemption purpose as of December 31 of the year prior to the assessment year being determined. **Form must be received by the Assessor no later than February 1 of the assessment year.**

The following is the four-part test that Michigan courts have established to determine if a property is exempt:

- 1) The real estate must be owned and occupied by the exempt claimant;
- 2) The exemption claimant must be a religious, library, benevolent, charitable, educational or scientific institution;
- 3) The claimant must have been incorporated under the laws of a state;
- 4) The exemption only exists when the buildings or other property thereon are occupied by the claimant solely for the purpose for which it was incorporated, or as further limited by the applicable statute.

*Our policies are set by State of Michigan law and court decisions, and not by the Township Board. We will use these criteria to determine your tax status. If you have any questions, please feel free to contact the Assessor.*

Presque Isle Township Assessor: Laurie Spencer  
231-357-9548  
assessor@presqueisletwp.org  
12653 E. Grand Lake Rd Presque Isle, MI 49777

**REAL PROPERTY EXEMPTION APPLICATION FORM**

Name of Organization:

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Address of Property:

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Parcel Number (from Assessment notice or tax bill):

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Legal Description (if application is for less than the entire parcel):

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The property identified above located in the **Township of Presque Isle, Presque Isle County** is being used for the following purposes of our organization (check all that apply):

Religious\_\_\_\_\_ Charitable\_\_\_\_\_ Scientific\_\_\_\_\_
Educational\_\_\_\_\_ Benevolent\_\_\_\_\_ Memorial\_\_\_\_\_
Home\_\_\_\_\_ Library\_\_\_\_\_ Other\_\_\_\_\_

The property tax law, MCL number or Public Act & section, under which you are claiming exemption: (Note: Internal Revenue Code Sec. 501 (c) 3 is NOT a property tax exemption law, but rather deals with exemption from Federal Income Tax)

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**Date of Acquisition:**

**Conveyed By:** Land Contract      Warranty Deed      Other

**List All Occupants of This Property:**

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**Reason(s) for Exemption of This Property:**

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**List All Uses of This Property and Percentage of Each:**

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%

**Total 100 %**

**Do You Rent or Lease Any Part of This Property?** Yes \_\_\_\_\_

No

If yes, explain:

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THE INFORMATION ON THIS FORM IS, TO THE BEST OF MY KNOWLEDGE AND JUDGEMENT, A TRUE AND CORRECT STATEMENT OF FACTS CONCERNING THE ABOVE-DESCRIBED PROPERTY AND ITS USE.

Date: \_

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Signed:

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Print or type name and title: \_

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Address:

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Phone

Number:

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Email: \_

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**For Office use only**

RECEIVED BY ASSESSING OFFICE: Date: \_\_\_\_\_ By: \_\_\_\_\_

## SUPPORTING DOCUMENTS REQUESTED

Processing this exemption verification form is facilitated by your providing copies of as many of the following documents as possible. Put a check if the requested document is provided and an X if it doesn't apply.

- 1. Articles of incorporation and all amendments, which should include the following information:
  - a. The names of directors of the corporation
  - b. The purpose of corporation and if it operates on a profit or non-profit status
  - c. A copy of articles of incorporation
  - d. Assumed name(s) along with the name of governmental agency where the assumed name is recorded with
- 2. Current By Laws and/or Constitution
- 3. Evidence of ownership of, or interest in, subject property, typically a deed, land contract or lease
- 4. Governmental approval/certification to operate for stated purpose:
  - a. Most recent IRS exemption determination
  - b. State/County license
  - c. City approval: Permit \_\_\_\_\_ License \_\_\_\_\_ Other \_\_\_\_\_
  - d. License from Attorney General to solicit or receive contributions
- 5. The most recent budget documents for either of the following:
  - a. The operation of charitable, educational, religious organization
  - b. The operation of real estate and/or personal property for which exemption is sought
- 6. Inclusive list of ALL salaries, fees, payments, rent, repayments of loans, etc., as well as transfers, current or deferred, from the exemption applicant to its directors, officers, consultants, agents, and/or employees
- 7. List of all clients served that are in any way related to any director, officers, consultant, agent and/or employees of applicant and an explanation of any of the above relationships

Notes:

**PRESQUE ISLE TOWNSHIP**  
**Exemption from Property Taxes - Decision**

**Your application or verification of exemption was:**

- Approved  
 Denied

**If denied, the reason(s) for denial are:**

- Incomplete application and/or documentation as indicated from page 4 of the application:

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Property does not meet the standards of the four-part test that Michigan courts have established to determine if a property is exempt as indicated below:

- The real estate IS NOT owned and occupied by the exempt claimant
- The exemption claimant IS NOT a religious, library, benevolent, charitable, educational or scientific institution
- The claimant IS NOT incorporated under the laws of a state
- The buildings or other property thereon IS NOT occupied by the claimant solely for the purpose for which it was incorporated, or by a government entity as provided by PA 309 of 2000

Comments: \_\_\_\_\_

**Appeal Rights:** If you disagree with this determination. You may appeal to the March Board of Review. Please see your assessment change notice sent in February for the location, dates, and times.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

By: Laurie Spencer, Assessor

Presque Isle Township Assessor: Laurie Spencer  
231-357-9548  
assessor@presqueisletwo.org  
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