CITY ASSESSOR'S OFFICE
3rd Floor, City Hall
124 W. Michigan Ave.
Lansing, MI 48933-1687
(517) 483-4020

EXEMPTION STATUS

Michigan Law specifically address what is allowed to be exempt from property taxation. The General Property Tax Act states "that all property, real and personal, within the jurisdiction of the State, not expressly exempted, shall be subject to taxation." This is separate from the IRS Tax Exemption status of a 501(c) organizations. The first test for qualifying for property tax exemption is:

1. The property must be owned and occupied by the exemption claimant;
2. The exemption claimant must be a charitable institution;
3. The corporation must be incorporated in Michigan (no longer a requirement);
4. The buildings must be occupied by the exemption claimant solely for the purpose for which it was incorporated.

The Michigan Supreme court has relied upon a definition of a "charity" for tax purposes is:

> *A gift, to be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering, or constraint, by assisting them to establish themselves for life, or by erecting or maintaining public buildings or works or otherwise lessening the burden of government.*

The information you provide by answering the application questions and any additional documentation provided will be used to determine whether your organization qualifies under this definition. Any information you provide which will assist this office in making that determination will be of benefit.

REQUEST FOR EXEMPT STATUS

Name of Organization _____

Property Address _____

Mailing Address, if different _____

_____

Contact Person(someone available to answer any questions concerning organization)

_____ Telephone _____

Internal Revenue Service Identification # _____

State of Michigan Corporation I.D. # _____

This organization is requesting exempt status for: ___ Real property (bldg. & land)
___ Personal Property (equip, furniture etc.)
___ Both

Parcel Identification Numbers: _____

I am requesting a property tax exemption under **Michigan General Property Tax Act 211.1 - 211.9** as a Charity ___ Hospital ___ Religious ___ Education ___
Other (specify) _____

If Real property, **attach copy of deed to verify ownership.**

If Personal property, what machinery, equipment, furniture, computers, fixtures, etc do you own? **(Attach copy if necessary)** _____

_____

_____

What is the reason this organization exists? **(Attach by-laws and any additional documentation which describes your function)** _____

_____

_____

What activities take place at the location requested for exemption? Demonstrate how these activities would fit the above definition of a charity. _____

_____

_____

_____

Attach additional pages, brochures, etc.

Is the property open to or available to the public in general? _____

Does anyone pay a fee, rent or royalty for this property or to take advantage of your activities? (if yes, explain) _____

_____

Will any use of the property, real or personal, **NOT** be a used for which the organization was incorporated? IF yes, explain. _____

_____

Annual Budget _____

How are you funded? _____

_____

_____

What will be the disposition of assets, if the organization is dissolved? _____

_____

Signature _____ Date _____

Title _____

This form needs to be completed and returned to the Assessors office prior to tax day, **December 31st** of this year. Return to: Lansing City Assessors Office
124 W Michigan Ave, 3rd Floor
Lansing, MI 48933

If you have any questions, you may call (517)483-4020. Thank you.