

CITY OF BURTON
ASSESSOR'S OFFICE
APPLICATION FOR AD VALOREM PROPERTY TAX EXEMPTION

Pg. 1 of 4

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

Real and personal property exemptions are identified and authorized within the specific sections and subsections of Section 211.7 and Section 211.9 of the Michigan Compiled Laws. Further, Michigan Courts have set that the burden of proof of exemption entitlement rests with the claimant/applicant. A claimant/applicant's 501(c)(3) status is not a determining factor for exemption [*American Concrete Institute v State Tax Commission*, 12 Mich App595; 163 NW2d508 (1968)]

In the *Engineering Society of Detroit v Detroit*, 308 Mich 539(1044), the Michigan Supreme Court established a four-part test for claimants/applicants requesting an exemption pursuant to MCL 211.7o or MCL 211.7s:

- 1) The exemption claimant/applicant must be incorporated as non-profit. **AND**
- 2) The exemption claimant/applicant must be a theater, library, educational institution, scientific institution benevolent or charitable institution, or hospital. **AND**
- 3) The real estate must be owned and occupied by the exemption claimant /applicant. **AND**
- 4) The exemption exists only when the claimant/applicant uses the property solely for the purpose for which it was incorporated.

If you believe that you or your organization is eligible for a qualifying ad valorem property tax exemption, you may file an application with the City of Burton Assessor's Office. **The following documentation must be submitted to the office on or before December 1st to be reviewed for applicable exemption approval for the subsequent tax year:**

- 1) Completed Application for Ad Valorem Property Tax Exemption.
- 2) Articles of Incorporation.
- 3) Most current year Nonprofit Corporation Information Update (formerly known as the Michigan Annual Report) which is filed with the Michigan Department of Labor & Economic Growth each October.
- 4) Proof of ownership by the Claimant (Such as deed, land contract or other legal document verifying ownership).

A staff member of the Assessor's Office will inspect the property after all required documentation has been filed by the claimant/applicant. If you have any questions or concerns regarding the ad valorem property tax exemption process, please feel free to contact the City of Burton Assessor's Office at 810-743-1500 ext. 1351 or fax at 810-743-5060. Please submit completed application and supporting documentation to:

City of Burton
Assessor's Office
4303 S. Center Road
Burton, MI 48519

____ Real Property Parcel No. _____
____ Personal Property Parcel No. _____

Approved _____ **Pg. 2 of 4**
Denied _____ Date: _____

**CITY OF BURTON
ASSESSOR'S OFFICE
APPLICATION FOR AD VALOREM PROPERTY TAX EXEMPTION**
(As provided by provisions of the General Property Tax Act, PA 206 of 1863, as amended)

Name of Applicant/Organization: _____

Mailing Address of Applicant/Organization: _____
Street City State Zip Code

Property Address: _____
House No. Street

Legal Description: _____
(Attached additional sheets, if necessary)

Owner of Property: _____
Deed holder, if other than organization

Date & Interest Acquired by Applicant _____
Copy of Deed, Land Contract, etc. must be presented with application

Contact Person: _____ Telephone # _____
Please print

COUNTY OF GENESEE }
State of Michigan }
We, the undersigned, do hereby swear or affirm that we are members of the governing body of the above named organization, duly organized as such, and existing by virtue of the laws of the State of Michigan, and that said organization is using the above described property for:

Charitable Institution, Hospital, Memorial Home, House of Public Worship, Parsonage, Etc.
and the part of said property is being used for other purposes, namely: _____

State nature, Terms, and Proration or Extent of such other occupancy, if any

and are requesting that said property be granted an exemption, as such, from taxation in accordance with the provisions of the General Property Tax Act, PA 206 of 1893, as amended.

Under what Section(s) of the Michigan General Property Tax Law are you seeking this exemption and for what reason? _____

**CITY OF BURTON
ASSESSOR'S OFFICE
APPLICATION FOR AD VALOREM PROPERTY TAX EXEMPTION**

Do you currently have any leased equipment at this location? YES _____ NO _____
(If yes, please attach a rider giving the names of those entities.)

Are you currently receiving a property tax exemption in another Michigan community?
YES _____ NO _____ If yes, where? _____

For what purpose? _____

Please enclose the following documents with this application:

- 1. Articles of Incorporation**
- 2. Proof of Non-Profit Status**
- 3. Current Year Non-Profit Corporation Information Update (aka Michigan Annual Report)**
- 4. Proof of Ownership (such as deed, land contract, or other legal documentation verifying ownership. If leased, please provide a copy of the lease.**

Signature: _____ Address: _____
Chairperson

Print:

Signature: _____
Secretary

Print:

Signature: _____
Member

Print:

Signature: _____
Member

Print:

Subscribed to on the _____ day of _____ 20____, before me, a Notary
Public in and for Genesee County

_____ Notary Public

My commission Expires _____

_____ Real Property	Parcel No. _____
_____ Personal Property	Parcel No. _____

Approved _____	Pg. 4 of 4
Denied _____	Date: _____

FOR OFFICE USE ONLY

Notes: _____
